

BOSTON SCHOOL DOCUMENT NO. 1 — 1921

SCHOOL COMMITTEE OF THE CITY OF BOSTON

ANNUAL REPORT OF THE BUSINESS AGENT

FOR THE

FINANCIAL YEAR ENDING JANUARY 31, 1921

AND

BUDGET

FOR THE

FINANCIAL YEAR ENDING JANUARY 31, 1922

AUGUST, 1921



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CITY OF BOSTON
PRINTING DEPARTMENT
1921

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COMPLIMENTS OF THE

SCHOOL COMMITTEE OF THE CITY OF BOSTON

WILLIAM T. KEOUGH

BUSINESS AGENT



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CITY OF BOSTON
PRINTING DEPARTMENT
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BOSTON, MASS., June, 1921.

To the School Committee:

In compliance with section 110 of the Rules of the School Committee, I submit herewith the annual report of the Business Agent for the financial year February 1, 1920, to January 31, 1921, both included.

WILLIAM T. KEOUGH,
Business Agent.

ANNUAL REPORT OF THE BUSINESS AGENT.

MONEY AVAILABLE FROM THE TAX LEVY.

The reports of the Business Agent for the past three financial years have given the history of all legislative acts granting the School Committee authority to make appropriations for the support of the public schools, beginning with chapter 400 of the Acts of 1898, up to and including chapter 249 of the Special Acts of 1919.

During the regular session of the 1920 Legislature, there was enacted chapter 524 of the Acts of 1920, which authorized the School Committee to increase its appropriations for new school buildings by the amount of ninety-five (95) cents, and for repairs and alterations of school buildings by the amount of forty-nine (49) cents on each \$1,000 of the average valuation of the city on which appropriations by the City Council and the School Committee are based, for the three financial years 1920-21, 1921-22 and 1922-23, and also contained a provision that at the end of the financial year 1922-23 the same sums shall be available for these purposes as were available prior to the passage of the act.

These increases in appropriating power were made in response to a petition by the School Committee for the purpose of securing the funds necessary to erect the buildings absolutely required by children improperly housed and which could not be erected under existing law, owing to the extraordinary cost of labor and materials, and to provide the funds for absolutely necessary repairs which could not be undertaken for the same reason.

During the special session of the 1920 Legislature, there was enacted chapter 641 of the Special Acts of 1920,

which authorized the School Committee to increase its appropriations for the financial year beginning February 1, 1921, and thereafter, for general school purposes by the amount of ninety-three (93) cents, for school physicians and nurses by the amount of one (1) cent, for physical education by the amount of one (1) cent, and for the extended use of the public schools by the amount of one (1) cent on each \$1,000 of the average valuation of the city, on which appropriations by the City Council and the School Committee are based.

Of the sum of ninety-three cents for general school purposes, the sum of fifty-nine cents was the amount estimated as necessary for increasing the salaries of teachers, attendance officers, janitors and others, while the sum of thirty-four cents was the amount estimated as necessary on account of the increased cost of fuel and supplies.

The above increases in appropriating power were made in response to a petition by the School Committee for the purpose of securing the funds necessary to increase the salaries of the teachers, members of the supervising staff, janitors and others, and to secure the funds necessary on account of the great increase in the cost of fuel and supplies and the construction and repair of school buildings.

Because of the fact that following every application to the Legislature for an increase in appropriating power for the purpose of increasing salaries since 1911, more money was expended for increasing salaries than was obtained for the purpose, money intended for the purchase of fuel and supplies had been diverted to that purpose. The increase in funds made available under chapter 641 of the Acts of 1920 was the first increase in funds available for fuel and supplies granted since the passage of chapter 388 of the Acts of 1909.

The sums available from the tax levy for the years 1920-21, 1921-22, 1922-23, and thereafter, were therefore as follows:

	1920-21.	1921-22.	1922-23.	1923-24 and thereafter.
General school purposes.....	\$5 37	\$6 30	\$6 30	\$6 30
New buildings, lands, yards and furnishings..	1 63	1 63	1 63	68
Repairs and alterations to school buildings...	84	84	84	35
Physical education.....	10	11	11	11
School physicians and school nurses.....	08	09	09	09
Extended use of the public schools.....	02	03	03	03
Pensions to teachers.....	07	07	07	07
Promotion of Americanization.....	02	02	02	02
Vocational guidance.....	02	02	02	02
	\$8 15	\$9 11	\$9 11	\$7 67

FINANCIAL STATEMENT.

On April 5, 1920, the School Committee made the following appropriations on account:

For general school purposes, including Americanization and vocational guidance:

Salaries of instructors	\$3,398,000 00
Salaries of officers	102,000 00
Salaries of janitors	272,000 00
Fuel and light	204,000 00
Supplies and incidentals	201,000 00
Pensions to attendance officers and janitors	4,000 00
Physical education	68,000 00
School physicians and nurses	58,000 00
Pensions to teachers	53,000 00
Extended use of the public schools	15,000 00
Repairs and alterations, protection against fire and fire hazard, and new furniture and furnishings for old buildings, including new lighting fixtures	261,000 00
	<u>\$4,636,000 00</u>

On May 3, 1920, the School Committee appropriated the following sums on account:

For general school purposes, including Americanization and vocational guidance:

Salaries of instructors	\$3,362,543 35
Salaries of officers	104,872 90
Salaries of janitors	273,927 08
Fuel and light	240,190 50
Supplies and incidentals	281,419 21
Pensions to attendance officers and janitors	3,387 20
Physical education	81,034 31
School physicians and nurses	56,930 33
Pensions to teachers	51,324 02
Extended use of the public schools	14,806 86
Repairs and alterations, protection against fire and fire hazard, and new furniture and furnishings for old buildings, including new lighting fixtures	260,620 10
	<u>\$4,731,055 86</u>

The following amounts received during the year were credited to the sub-division item "Salaries of Instructors":

For Conservation of Eyesight, under the provisions of chapter 229, General Acts of 1919	\$3,250 00
From Federal Board for Vocational Education, as reimbursement for Rehabilitation Course conducted at Boston Trade School during the summer of 1920	5,900 72

To the item "Pensions to Teachers" was credited the sum of \$33,694.42, made available by chapter 289 of the Special Acts of 1916.

On June 21, 1920, the School Committee passed the following order:

Ordered, That in accordance with the provisions of chapter 206, Special Acts of 1919, as amended by chapter 524 of the Acts of 1920, the following additional sum is hereby appropriated for the purpose of repairs and alterations, protection against fire and fire hazard, and new furniture and furnishings for old buildings, including new lighting fixtures, \$491,813.23.

The sums of the foregoing appropriations were as follows:

For general school purposes, including Americanization and vocational guidance:	
Salaries of instructors	\$6,769,694 07
Salaries of officers	206,872 90
Salaries of janitors	545,927 08
Fuel and light	444,190 50
Supplies and incidentals	482,419 21
Pensions to attendance officers and janitors	7,387 20
Physical education	149,034 31
School physicians and nurses	114,930 33
Pensions to teachers	138,018 44
Extended use of the public schools	29,806 86
Repairs and alterations, protection against fire and fire hazard, and new furniture and furnishings for old buildings, including new lighting fixtures	1,013,433 33
Total amount appropriated	<u>\$9,901,714 23</u>

During the financial year the following transfers were made by the School Committee and by the Business Agent, acting under authority granted him by the School Committee:

On November 6, 1920, from "Salaries of Instructors" to "Fuel and Light," by the School Committee	\$71,000 00
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On December 20, 1920, from "Salaries of Instructors" to "Fuel and Light," by the School Committee	\$25,000 00
On November 29, 1920, from "Salaries of Instructors" to "Pensions to Attendance Officers and Janitors," by the School Committee	550 00
On January 3, 1921, from "Salaries of Instructors" to "Fuel and Light," by the School Committee	30,000 00
On January 31, 1921, from "Physical Education" to "Supplies and Incidentals," by the Business Agent	440 33
On January 31, 1921, from "School Physicians and Nurses" to "Salaries of Instructors," by the Business Agent	520 96
On January 31, 1921, from "Fuel and Light" to "Supplies and Incidentals," by the Business Agent	6,022 14
On January 31, 1921, from "Fuel" to "Light" under "Fuel and Light," appropriation by the Business Agent	14,107 38
On January 31, 1921, from "Fuel" to "Power" under "Fuel and Light," appropriation by the Business Agent,	268 27

With the above additions and transfers, the final total credits for the several items for the year were as follows:

For general school purposes, including Americanization and vocational guidance:

Salaries of instructors	\$6,643,665 03
Salaries of officers	206,872 90
Salaries of janitors	545,927 08
Fuel and light	564,168 36
Supplies and incidentals	488,881 68
Pensions to attendance officers and janitors	7,937 20
Physical education	148,593 98
School physicians and nurses	114,409 37
Pensions to teachers	127,567 79
Payments to permanent pension fund	10,450 65
Extended use of the public schools	29,806 86
Repairs and alterations, protection against fire and fire hazard, and new furniture and furnishings for old buildings, including new lighting fixtures	1,013,433 33
Total credits	<u>\$9,901,714 23</u>

The expenditures were as follows:

For general school purposes, including Americanization and vocational guidance:

Salaries of instructors	\$6,643,665 03
Salaries of officers	206,556 85
Salaries of janitors	545,273 11
Fuel	483,159 71
Carried forward	<u>\$7,878,654 70</u>

<i>Brought forward</i>	\$7,878,654 70
Light	70,236 38
Power	10,772 27
Supplies and incidentals *	488,881 68
Pensions to attendance officers and janitors	7,799 63
Physical education	148,569 60
School physicians and nurses	113,643 82
Pensions to teachers	127,567 79
Payments to permanent pension fund	10,450 65
Extended use of the public schools	29,800 21
Repairs and alterations, protection against fire and fire hazard, and new furniture and furnishings for old buildings, including new lighting fixtures	1,011,551 51
Total expenditures	<u>\$9,897,928 24</u>
Total credits brought down	\$9,901,714 23
Total expenditures brought down	<u>9,897,928 24</u>
Balance	<u>\$3,785 99</u>

The balance at the end of the year was made up as follows:

For general school purposes, including Americanization and vocational guidance:

Salaries of instructors	—
Salaries of officers	\$316 05
Salaries of janitors	653 97
Fuel and light	—
Supplies and incidentals	—
Pensions to attendance officers and janitors	137 57
Physical education	24 38
School physicians and nurses	765 55
Pensions to teachers	—
Extended use of the public schools	6 65
Repairs and alterations, protection against fire and fire hazard, and new furniture and furnishings for old buildings, including new lighting fixtures	1,881 82
Balance	<u>\$3,785 99</u>

APPROPRIATION FOR NEW SCHOOL BUILDINGS, LANDS, YARDS, ETC.

On April 26, 1920, the School Committee passed the following order:

Ordered, That in accordance with the provisions of chapter 206 of the Special Acts of 1919, as amended by chapter 249 of the Special Acts of

1919, the following appropriations are hereby made for the purpose of meeting the administration expenses of the Schoolhouse Department, in part, for the additional cost of accommodations previously authorized, for the rent of hired school accommodations, for the grading of a school yard, for additional portable buildings, and for additional permanent school accommodations (\$1,013,433.34).

On June 21, 1920, the School Committee passed the following order:

Ordered, That in accordance with the provisions of chapter 206 of the Special Acts of 1919, as amended by chapter 524 of the Acts of 1920, the following additional appropriations are hereby made for the purpose of meeting the additional cost of accommodations previously authorized for grading of school yards, for additional portable buildings, and for additional permanent school accommodations (\$1,654,280.88).

The sums thus appropriated for new buildings, lands, yards, etc., totaling \$2,667,714.22, form a part of the tax levy for the year.

This money is expended under the direction of the Schoolhouse Commission and is accounted for by them in detail in their report. It has not been considered wise to introduce such matter into this report, not only for the reason that it would be a duplication of information in the report of the commission, but because for purposes of comparison with expenditures of other years or of other cities it appears better to separate statements of maintenance and operating expenses from construction accounts.

PHYSICAL EDUCATION.

The amount of money available for physical education under chapter 206 of the Special Acts of 1919 and chapter 249 of the Special Acts of 1919 was \$149,034.31.

On January 31, 1921, the Business Agent made the following transfer:

From "Physical Education" to "Supplies and Incidentals," \$440 33

The total amount appropriated for this purpose was, therefore, as follows:

Appropriation for 1920-21	\$149,034 31
Transfer to "Supplies and Incidentals"	440 33
Total amount appropriated	<u>\$148,593 98</u>

The expenditures were as follows:

Salaries, office of Department of Physical Training	\$6,087 75
Salaries, schools	66,317 96
Salaries of teachers, playgrounds *	39,383 10
Salaries of janitors, playgrounds	3,640 45
Supplies, equipment and incidentals for schools and playgrounds, etc.	33,140 34
Total expenditures	<u>\$148,569 60</u>
Balance	<u>\$24 38</u>

TRIAL BALANCE — PHYSICAL EDUCATION APPROPRIATION.

Dr.

Appropriation, physical education	\$148,593 98
Supplies overcharged to schools	151 64
Stock inventory, December 1, 1919	2,747 08
	<u>\$151,492 70</u>

Cr.

Salaries, office of Department of Physical Training	\$6,087 75
Salaries, schools	66,317 96
Salaries, playgrounds	39,383 10
Salaries, playground janitors	3,640 45
Supplies, schools etc.	19,482 53
Supplies, playgrounds	10,300 60
Supplies, office of Department of Physical Training	2,409 24
Supplies, undercharged to schools	—
Stock inventory, December 1, 1920	3,846 69
Balance unexpended	24 38
	<u>\$151,492 70</u>

SCHOOL PHYSICIANS AND NURSES.

The amount of money available for school physicians and nurses under chapter 206 of the Special Acts of 1919 and chapter 249 of the Special Acts of 1919 was \$114,930.33.

On January 31, 1921, the Business Agent made the following transfer:

From "School Physicians and Nurses" to "Salaries of Instructors"	\$520 96
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* This cost of playgrounds is exclusive of the salaries of any part of the supervising staff who were in any way connected with the playgrounds. The complete cost of playgrounds is shown later on in this report under "Costs of Playgrounds."

The total amount appropriated for this purpose was, therefore, as follows:

Appropriation for 1920-21	\$114,930 33
Transfer to "Salaries of Instructors"	520 96
	<hr/>
Total amount appropriated	<u>\$114,409 37</u>

The expenditures were as follows:

Salaries:

Office of Department of Medical Inspection	\$10,288 11
School physicians, schools	36,871 57
Nurses, schools	61,110 01
Supplies for school physicians and nurses	5,374 13
	<hr/>
Total expenditures	\$113,643 82
	<hr/>
Balance	<u>\$765 55</u>

TRIAL BALANCE — APPROPRIATION, SCHOOL PHYSICIANS AND NURSES.

Dr.

Appropriation	\$114,409 37
Supplies overcharged to schools	67 46
Stock inventory, December 1, 1919	1,752 92
	<hr/>
	<u>\$116,229 75</u>

Cr.

Salaries, office of Department of Medical Inspection	\$10,288 11
Salaries, school physicians, schools	36,871 57
Salaries, school nurses, schools	61,110 01
Supplies, schools, etc.	2,478 21
Supplies, office of Department of Medical Inspection	2,511 08
Supplies undercharged to schools	—
Stock inventory, December 1, 1920	2,205 22
Balance unexpended	765 55
	<hr/>
	<u>\$116,229 75</u>

EXPENDITURES BY SCHOOLHOUSE COMMISSION.

The appropriation made for "Repairs and Alterations, protection against fire and fire hazards, and new furniture and furnishings for old buildings, including new lighting fixtures" (\$1,013,433.33) was expended under the direction of the Schoolhouse Commission as follows:

REPAIRS AND ALTERATIONS.

Carpentry:

Repairs	\$66,156 99
Alterations	22,153 00
New floors	10,348 20
Hardware	—

Furniture and Equipment:

New furniture	79,660 97
Repairs to furniture	48,603 35
New curtains	10,035 88
Curtain repairs	6,995 41
New clocks	105 00
Clock repairs	2,427 25
Electric clock maintenance	1,426 15
Electric clock installation	3,531 26
Industrial apparatus installation	2,670 27
Industrial apparatus maintenance	565 69
Manual training and prevocational installation	5,089 26
Manual training and prevocational maintenance	353 95
Reflectoscope maintenance	477 68
Reflectoscope installation	564 55
Vacuum cleaning maintenance	314 17
Vacuum cleaning installation	15 00
Rubber treads and matting	3,058 02
Gymnasium apparatus	—

Blackboards:

New	1,105 78
Repairs	11,051 56

Plumbing 125,205 54

Roofing 48,090 54

Painting 130,899 42

Glazing 10,587 51

Heating:

Repairs	95,916 95
Ventilation	80 22

Care of Grounds:

Gypsy moths	650 00
Planting	1,348 90

Masonry:

Repairs	42,440 70
Plastering	5,216 90
Paving	47,567 31
Catch-basins	7,694 36
Asphalt and concrete	2,368 98
Waterproofing	—
Grading	—

Carried forward \$794,776 72

<i>Brought forward</i>	\$794,776 72	
Locks and Bells		
Bells and telephone installation	7,631 56	
Bells and telephone maintenance	6,768 78	
Locksmithing	5,582 34	
Electric and Gas Work:		
Electric light installation	59,950 03	
Electric light maintenance	4,984 66	
Gas appliance installation	1,196 05	
Gas appliance maintenance	1,950 87	
Fire Protection:		
Fire alarm installation	1,408 99	
Fire alarm maintenance	3,605 12	
Fire escapes, new	20,352 18	
Fire escapes, repairs	1,786 48	
Fire extinguishers	1,178 85	
Fire protection	4,125 15	
Miscellaneous:		
Flagstaffs	3,190 24	
Iron and wire work	13,923 69	
Janitor's supplies	502 37	
Care and cleaning	986 22	
Teaming	2,642 82	
Motors and engines	5,030 05	
		\$941,573 17

ADMINISTRATION EXPENSES.

Salaries, commissioners and clerks	\$9,915 21	
Salaries, inspectors	39,263 62	
Storehouse	1,932 44	
Electric lighting of offices	—	
Postage	240 00	
Printing	1,262 75	
Stationery	830 36	
Advertising	368 35	
Telephone	66 36	
Automobile expenses	3,925 54	
Furniture	1,126 87	
Car fares, traveling expenses	2,081 61	
Boiler insurance	8,917 41	
Sundries	43 82	
Subscription	4 00	
Teaming	—	
Expert services	—	
		69,978 34
Total repairs and administration expenses		<u>\$1,011,551 51</u>

SUMMARY.

Appropriation:

Repairs and alterations, protection against fire and fire hazard, and new furniture and furnishings for old buildings, including new lighting fixtures	\$1,013,433 33
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Expenditures.

Repairs and equipment	\$941,573 17
Administration expenses	69,978 34
	<hr/>
	1,011,551 51
	<hr/>
Balance	<u>\$1,881 82</u>

RENTS AND TAXES.

Under chapter 206 of the Special Acts of 1919 rents and taxes are charged against the appropriation for new school buildings, lands, yards and furnishings.

In consequence, while they are set forth below, it should be distinctly understood that they are no longer to be included in the accounts of maintenance costs.

Boylston street, 48	\$850 00
Eliot street, Jamaica Plain (Trustees Building)	800 00
Everett Square Theater	20 00
Franklin street, 149	240 00
Franklin Union	7,934 80
Hanson street, 1	754 00
Hyde Park Gymnasium	1,080 00
La Grange street, 25	5,637 90
Moon street	12,870 00
North Bennet street, 39	3,281 00
Paris and Meridian streets	64 00
Saratoga street, 66	750 00
Tileston street, 52	1,200 00
Tremont street, 218	5,798 00
Tremont street, 278B	1,020 00
Tremont Temple	500 00
Unitarian Church of Roslindale	840 00
Upham Memorial Church	780 00
Walnut avenue and Walnut park	1,230 00
	<hr/>
Total rents and taxes	<u>\$45,649 70</u>

INCOME.

The income for the financial year was as follows:

Tuition of non-resident pupils:

Normal School	\$998 80	
Latin and high schools	8,996 32	
Elementary schools	287 25	
Boston Clerical School	271 00	
Trade School for Girls, day and extension classes	4,647 95	
Boston Trade School	9,833 50	
Boston Trade School, Evening Classes .	1,080 56	
Boston Trade School, summer rehabilitation classes	141 32	
Continuation School, Voluntary . . .	70 00	
Evening high schools	—	
Speech improvement classes	10 00	
Evening elementary schools	167 25	
Summer Review elementary schools . .	—	
Summer Review High School	10 00	
State wards (from the Commonwealth) .	1,325 25	
Tuition of deaf mutes (from the Common- wealth)	37,098 80	
	<hr/>	\$64,938 00
Salaries of instructors overpaid refunded		2,447 63
Smith Fund		324 50
Stoughton Fund		212 00

Aid from the Commonwealth for industrial education:

Trade School for Girls:

One half the net cost of maintenance for the period September 1, 1918, to August 31, 1919	\$26,038 78
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Boston Trade School:

One half the net cost of maintenance for the period September 1, 1918, to August 31, 1919	22,751 03
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Boston Trade School, Evening Classes:

One half the net cost of maintenance for the period September 1, 1918, to August 31, 1919	4,211 53
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Continuation School (Household Arts Class):

One half the net cost of maintenance for the period September 1, 1918, to August 31, 1919	56 11
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Continuation School, Compulsory:

One half the net cost of maintenance for the period September 1, 1918, to August 31, 1919	46,147 53
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<i>Carried forward</i>	\$99,204 98	<hr/> \$67,922 13
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<i>Brought forward</i>	\$99,204 98	\$67,922 13
West Roxbury High, Vocational Agricultural Department:		
One half the net cost of maintenance for the period September 1, 1918, to August 31, 1919	2,665 60	
Evening Practical Arts Courses:		
One half the net cost of maintenance for the period September 1, 1918, to August 31, 1919	3,454 97	
	<hr/>	105,325 55
One half tuition charges paid for Boston pupils attending state-aided schools in other cities and towns (from the Commonwealth)		254 46
Traveling expenses of deaf mutes (from the Commonwealth)		4,148 89
Reimbursement from the Commonwealth, promotion of Americanization (chapter 295, General Acts of 1919),		11,718 54
Smith-Hughes Fund, allotment		33,791 18
Light at polling places (from Election Department)		674 15
Sale of badges to licensed minors		345 25
Sale of books and supplies		4,226 31
Sale of typewriters		6,209 50
Damage to property		110 69
Restitution for stolen typewriters, order of court		57 50
Mechanic Arts High, work done for Schoolhouse Commission		1,163 00
Mechanic Arts High, sale of materials, etc.		—
Sale of manual arts materials (elementary schools)		2,748 71
Manual arts, work done for Schoolhouse Commission		2,041 90
Royalties, Augustine L. Rafter		78 08
Incidentals		65 90
Trade School for Girls:		
Sale of products	\$12,642 39	
Interest on deposit	18 12	
Telephone charges	7 20	
	<hr/>	12,667 71
Boston Trade School:		
Sale of products	\$1,941 40	
Work done for Schoolhouse Commission	1,012 05	
Supplies purchased for Federal students	806 00	
Telephone charges	—	
	<hr/>	3,759 45
Boston Trade School, Evening Classes, sale of products		—
Continuation School, Compulsory:		
Sale of products	\$4,201 64	
Work done for Schoolhouse Commission	154 79	
Telephone charges	—	
	<hr/>	4,356 43
<i>Carried forward</i>		\$261,665 33

<i>Brought forward</i>	\$261,665 33
Telephone charges	374 23
Rents of school buildings	1,326 68
Forfeited advance payments:	
Evening high schools	—
Evening elementary schools	—
Boston Trade School, evening classes	—
Trade School for Girls, Extension Classes (evening)	—
Interest	—
Department of Physical Training, returns, etc., from games,	3,110 10
Sale of second-hand furniture, etc. (Schoolhouse Commission)	1,092 15
Dog licenses	\$22,508 00
Less damages by dogs	1,469 99
	<hr/>
	21,038 01
Total income	<hr/> <u>\$288,606 50</u>

INCOME FROM TRUST FUNDS.

Bowdoin Dorchester School Fund	\$191 26
Eastburn School Fund	435 00
Franklin Medal Fund	35 00
Gibson School Fund	3,247 36
Horace Mann School Funds	307 00
Peter P. F. Degrand School Fund	1,174 26
Teachers' Waterston Fund	144 00
Charlestown School Fund	411 17
Comins School Library Fund	17 50
Latin School Prize Fund	36 76
Lawrence High School Fund	70 00
Lawrence Latin School Fund	70 00
Milmore Brimmer School Fund	20 00
Norcross School Library Fund	38 76
Sherwin School Graduates Fund	17 50
Devens Infant School Fund	20 00
Webb Franklin School Fund	70 00
Smith Fund	324 50
Stoughton Fund	212 00
	<hr/>
	<u>\$6,842 07</u>

The above total of \$6,842.07 from the income of the above funds is available for and limited to expenditures under the provisions of these funds.

AID FROM THE COMMONWEALTH FOR INDUSTRIAL
EDUCATION.

Under the provisions of chapter 471 of the Acts of 1911, chapter 106 of the Acts of 1912, chapter 805 of

the Acts of 1913, and chapter 174 of the Acts of 1914, the Commonwealth has paid over into the city treasury during the past financial year the sum of \$105,325.55.

This sum is one half the net cost of maintenance of schools and classes established with the approval of the Department of Education.

Trade School for Girls:

From September 1, 1918, to August 31, 1919 . . . \$26,038 78

Boston Trade School:

From September 1, 1918, to August 31, 1919 . . . 22,751 03

Boston Trade School, Evening Classes:

From September 1, 1918, to August 31, 1919 . . . 4,211 53

Continuation School (Household Arts Class):

From September 1, 1918, to August 31, 1919 . . . 56 11

Continuation School, Compulsory:

From September 1, 1918, to August 31, 1919 . . . 46,147 53

West Roxbury High, Vocational Agricultural Department:

From September 1, 1918, to August 31, 1919 . . . 2,665 60

Evening Practical Arts Courses (Evening Elementary Schools):

From September 1, 1918, to August 31, 1919 . . . 3,454 97

Total \$105,325 55

The Commonwealth does not bear any part of the cost of the buildings or their original equipment. At the present time there are ten activities established with the approval of the Department of Education which come under the provisions of the above legislation, viz., Trade School for Girls (including day and extension classes), Boston Trade School, Boston Trade School Evening Classes, Continuation School (Household Arts Class), Compulsory Continuation School, Class for Training of Continuation School Teachers, Evening Practical Arts Courses, High School of Practical Arts (Household Arts Department), Hyde Park High School, Co-operative Course, and the Charlestown High School, Co-operative Course, Dorchester High School, Co-operative Course, West Roxbury High School, Vocational Agricultural Department, Summer Practical Arts Courses (canning) and Unit Agricultural Courses.

NET EXPENDITURES.

Total expenditures (exclusive of new buildings, lands, yards, etc.)	\$9,897,928 24
Total income	288,606 50
Net expenditures *	\$9,609,321 74
Add expenditures for new schoolhouses, additions, etc. (by the Schoolhouse Commission) †	1,210,824 98
Total net expenditures ‡	<u>\$10,820,146 72</u>

COMPARISON OF EXPENDITURES.

The following statement shows the expenditures for the financial years 1919-20 and 1920-21, exclusive of lands and buildings, with the increases and decreases in the several items:

	1920-21.	1919-20.	Increases, 1920-21.
For general school purposes, including Americanization and Vocational Guidance:			
Salaries of instructors	\$6,643,665 03	\$5,177,760 84	\$1,465,904 19
Salaries of officers	206,556 85	176,270 93	30,285 92
Salaries of janitors	545,273 11	433,221 51	112,051 60
Fuel and light	564,168 36	317,171 47	246,996 89
Supplies and incidentals	488,881 68	408,436 14	80,445 54
Pensions to attendance officers and janitors	7,799 63	6,745 03	1,054 60
Physical education	148,569 60	115,410 27	33,159 33
School physicians and nurses	113,643 82	85,720 51	27,923 31
Pensions to teachers	127,567 79	116,392 59	11,175 20
Payments to permanent pension fund	10,450 65	18,175 03	7,724 38 [†]
Extended use of the public schools	29,800 21	39,133 67	9,333 46 ¹
Repairs and alterations, protection against fire and fire hazards, and new furniture and furnishings for old buildings, including new lighting fixtures	1,011,551 51	518,194 62	493,356 89
Totals	\$9,897,928 24	\$7,412,632 61	\$2,485,295 63

¹Decrease.

PENSIONS TO TEACHERS.

In 1908 and each year thereafter up to and including 1914, the School Committee, under the authority of

* That part of the total expenditures coming from the School Committee share of the tax levy.

† Partly from loans and partly from the tax levy. For details see the report of the Schoolhouse Commission.

‡ Exclusive of interest and sinking fund.

section 4 of chapter 589 of the Acts of 1908, appropriated for the purpose of paying pensions and making payments to the Permanent Pension Fund the sum of five cents on each \$1,000 of the valuation of the city, upon which appropriations by the City Council are based.

During the year 1913-14 the sum so appropriated was found insufficient to pay pensions for the year, and the additional sum of \$880.43 was transferred from the accrued interest of the Permanent Pension Fund.

In 1914-15 a transfer of \$7,628.60 from the same fund was found to be necessary for the same reason.

Chapter 304 of the Acts of 1915 has made available from the tax levy seven cents on each \$1,000 of the valuation of the city, which, during the year 1918-19, amounted to \$107,911.83. This sum was found insufficient and it became necessary to transfer \$2,870.55 from the accrued interest of the Permanent Pension Fund, making a total of \$110,782.38 expended for the purpose during that year.

Chapter 289 of the Special Acts of 1916 provided that "The sums payable by the Commonwealth to the City of Boston, under the provisions of section 13 of chapter 832 of the Acts of the year 1913, being an act to establish a retirement system for public school teachers, as reimbursement for certain pensions paid by the city to retired school teachers, shall be put into the current pension fund held by the School Committee of the City of Boston and used in accordance with the provisions of chapter 589 of the Acts of the year 1908." Under this act the sum of \$33,694.42 paid over by the Commonwealth to the city became available during the financial year and was added to the appropriation from the tax levy for paying pensions to retired teachers.

Since the enactment of chapter 589 of the Acts of 1908, payments as pensions and to the Permanent Pension Fund have been distributed as shown in the following table:

FINANCIAL YEAR.	Pensions to Retired Teachers from the Tax Levy.	Payments to the Permanent Pension Fund from the Tax Levy.	Payments to the Permanent Pension Fund from the Fund paid over by the Commonwealth.*
1908-09.....	\$1,678 50	—	
1909-10.....	8,075 12	\$119,181 08	
1910-11.....	26,247 88	39,946 77	
1911-12.....	55,350 31	12,420 53	
1912-13.....	64,510 76	5,681 66	
1913-14.....	† 72,893 19	—	
1914-15.....	‡ 81,482 96	—	
1915-16.....	90,011 87	15,741 25	
1916-17.....	96,029 97	11,631 48	
1917-18.....	104,347 95	5,432 37	\$24,321 96
1918-19.....	§ 110,782 38	—	22,490 03
1919-20.....	116,392 59	—	18,175 03
1920-21.....	¶ 127,567 79	—	10,450 65
Totals.....	\$955,371 27	\$210,035 14	\$75,437 67
Grand total, twelve years.....			\$1,240,844 08

* Under chapter 289, Special Acts of 1916.

† Including \$880.43 transferred from the accrued interest of the Permanent Pension Fund.

‡ Including \$7,628.60 transferred from the accrued interest of the Permanent Pension Fund.

§ Including \$2,870.55 transferred from the accrued interest of the Permanent Pension Fund.

|| Including \$10,066.86 of the sum (\$28,241.89) paid over by the Commonwealth.

¶ Including \$23,243.77 of the sum (\$33,694.42) paid over by the Commonwealth.

DISTRIBUTION OF EXPENDITURES.

The distribution of the total expenditures, exclusive of lands and buildings, pensions, repairs, alterations and rents, in percentage of the whole sum, is as follows:

Salaries of instructors.....	\$6,643,665 03	76.0
Salaries of officers.....	206,556 85	2.4
Salaries of janitors.....	545,273 11	6.2
Fuel and light.....	564,168 36	6.5
Supplies and incidentals.....	488,881 68	5.6
Physical education.....	148,569 60	1.7
School physicians and nurses.....	113,643 82	1.3
Extended use of the public schools.....	29,800 21	0.3
Total.....	\$8,740,558 66	100.0

SUPPLIES AND INCIDENTALS.

The expenditures for the year under the appropriation for Supplies and Incidentals were as follows:

Text-books	\$63,727 93
Supplementary books	16,110 52
Reference books	2,895 16
Music sheets	92 50
Globes	138 60
Maps	2,615 30
Charts	337 71
Pianos	2,695 00
Other musical instruments (new)	1 20
Piano covers, etc.	92 55
Piano tuning	2,415 00
Moving pianos	241 25
Manual training supplies (high and elementary schools)	42,286 96
Drawing supplies (high and elementary schools)	26,312 96
Science apparatus and supplies	5,046 50
Laboratory assistance, perishable supplies and incidentals	1,111 79
Commercial machines and typewriters for high schools (including rentals)	4,651 87
Commercial machines and typewriters for elementary schools (including rentals), and typewriter repairs for all schools	9,437 36
Supplies for connecting work of the kindergarten and the primary grades	37 46
Kindergarten supplies	6,577 18
Sewing supplies and equipment	5,228 34
Cooking supplies and equipment	15,163 89
Supplies for Busy Work	10,648 37
Penmanship supplies (high and elementary schools)	598 85
Supplies and equipment for Compulsory Continuation School	7,823 29
Trade School for Girls, supplies and equipment	10,221 37
Boston Trade School, supplies and equipment	15,714 24
Evening Practical Arts Courses	608 95
Supplies for general educational purposes	9,304 39
Printing and printing stock	28,119 43
Advertising	332 75
Records, proceedings, etc.	2,507 68
Stationery	96,423 56
Postage (officers and departments)	3,701 34
Postage (schools)	1,445 21
Office equipment	2,071 98
Office supplies and incidentals	1,935 24
Printing for offices	1,474 12
Janitors' supplies	24,840 30
Expressage	1,365 73
<i>Carried forward</i>	\$426,353 83

<i>Brought forward</i>	\$426,353 83
Railroad and other fares for Horace Mann School pupils (except street car tickets)	1,367 98
Car tickets as authorized by Board	12,392 13
Tuition, wards of the city	11,378 21
Tuition, others	11,084 02
Diplomas	3,421 22
Removing ashes	3,255 80
Surety bonds	70 00
School Committee Contingent Fund	1,055 19
Board of Superintendents' Contingent Fund	739 85
Assistance at teachers' examinations	1,208 00
School exhibits	58 60
Telephone and telegraph	5,462 11
Telephone (schools)	987 17
Bath expenses	2,444 30
Badges for licensed minors	170 00
Improvement and Promotional Courses for Teachers	1,559 56
Supplies and equipment for automobiles	1,621 37
Services of accountants, auditing accounts	1,000 00
Expert services to Business Agent	704 20
Traveling expenses of Business Agent	160 73
Supplies for Department of Educational Investigation and Measurement	994 06
Sundries	1,393 35
Total	<u>\$488,881 68</u>

FUEL AND LIGHT.

From the first of the financial year up to and including the fifteenth day of June all coal was secured from the several coal companies under contract covering the period May 1, 1919, to June 15, 1920, inclusive.

From June 16 to the end of the financial year, it having been found impossible to make contracts, coal was purchased wherever possible and at the best prices that could be obtained.

The coal was purchased from the following firms: City Fuel Company, Metropolitan Coal Company, Brighton Coal Company, Burton-Furber Coal Company, D. Doherty Company, East Boston Coal Company, Massachusetts Wharf Coal Company, C. Murphy & Son, Thomas Joseph McCue, McGovern Coal Company, Roxbury Coal Company, Stetson Coal Company, John A. Whittemore's Sons and Batchelder Brothers.

In addition to the coal placed in the bins of the school-houses, bituminous coal was purchased and placed in storage during the financial year to the amount of $3,442\frac{178.0}{2000}$ tons. Of this amount $1,162\frac{190.0}{2000}$ tons were placed in storage at the Milton yard of the City Fuel Company, $1,122\frac{98.0}{2000}$ tons were placed in storage at the Freeport street yard of the D. Doherty Company and $1,157\frac{90.0}{2000}$ tons were placed in storage at the Talbot avenue yard of C. Murphy & Son.

The prices paid for bituminous coal after June 15, 1920, range from \$13.75 to \$18.50 per ton of two thousand (2,000) pounds. The prices paid for anthracite coal range from \$14.25 to \$19.50 per ton of two thousand (2,000) pounds.

While the cost per ton has been high and the quality of the coal in many cases very poor, on account of the unusually mild weather during the fall and winter, it has been possible to keep the total quantity consumed down to an exceptionally low figure.

FUEL AND LIGHT.

Bituminous Coal. Number of Tons.	Anthracite Coal. Number of Tons.		
25,934 $\frac{1000}{2000}$	5,983 $\frac{1050}{2000}$	\$473,628 03
		Total	\$473,628 03
Expenses sampling, testing and expert advice on coal			1,750 31
Expenses moving coal and wood			2,059 40
614 cords of wood			7,615 70
Charcoal			—
			\$485,053 44
Add premiums allowed contractors on account of quality of coal exceeding contract requirements			18 93
			\$485,072 37
Deduct penalties exacted from contractors on account of quality of coal falling below contract requirements			1,912 66
Carried forward			\$483,159 71

<i>Brought forward</i>	\$483,159 71
Deduct amount charged to appropriation, Extended Use of the Public Schools, for cost of fuel used in school centers and other activities	—
Net total, fuel	\$483,159 71

LIGHT AND POWER.

Electric current for light	\$61,215 56
Electric current for power	10,772 27
Gas	8,669 71
Mazda lamps	351 11
	<hr/>
	\$81,008 65
Deduct amount charged to appropriation, Extended Use of the Public Schools, for cost of light used in school centers and other activities	—
Net total, light and power	<hr/> 81,008 65
Total net expenditures, fuel and light	<hr/> \$564,168 36

COST IN DETAIL.

On the appended sheets will be found the costs of each school in detail, the average membership or the average attendance, and the cost per pupil based on average membership or average attendance, the cost per pupil hour of instruction, and the cost per pupil hour for all direct charges less credit for direct income.

The costs of the several playgrounds are also given and the cost per pupil per session.

The total cost of each group of schools is also given, and the average cost per pupil is shown.

These figures give only the costs of the several schools or groups of schools, exclusive of cost of administration, supervision and general charges.

To get the whole cost, the costs of administration, supervision and general charges must be apportioned among the several groups of schools.

The method of apportioning the costs of administration, supervision and general charges has been as follows: Any part of these costs which could be charged directly against a school or group of schools has been so charged.

The remaining cost of administration, offices of superintendent, assistant superintendents, secretary, business agent and schoolhouse custodian have been apportioned to the several groups of schools in proportion to the number of teachers therein. For the purpose of this apportionment the number of teachers in the evening schools and summer review schools has been reduced to a basis which takes into consideration the amount of service rendered during the year as compared with that rendered by the teachers in the elementary day schools.

The method of apportioning the costs of the educational departments has been as follows: Any part of these costs which could be charged directly against a school or group of schools has been so charged; the balance of the costs of these departments has been apportioned in accordance with the method hereinafter described.

The costs of the departments of manual arts, music, practice and training and educational investigation and measurement have been apportioned to the several groups of schools in proportion to the number of teachers therein coming under the supervision of these several departments.

The cost of the department of evening schools has been divided as follows: Evening high schools, 32 per cent; evening elementary schools, 32 per cent; Boston Trade School, evening classes, 2 per cent; Day School for Immigrants, 32 per cent; afternoon Practical Arts classes, 2 per cent.

The whole of the costs of the offices of director of kindergartens, director of household science and arts and director of special classes has been charged to the elementary schools.

The cost of the office of director of penmanship has been apportioned to the several groups of schools in proportion to the number of teachers therein coming under the supervision of that office.

The cost of the office of director of salesmanship has

been apportioned two-thirds to the high schools and one-third to the compulsory continuation school.

The cost of vocational guidance has been apportioned to the high and elementary schools in proportion to the number of teachers therein.

The cost of attendance officers has been apportioned to the certificating office and the schools in proportion to the amount of service given to each.

The cost of the department of medical inspection, after any items which could be charged directly were so charged, has been apportioned as follows: The cost of the office of supervising nurse has been charged to elementary schools and the cost of the office of director of medical inspection has been apportioned to the several groups of schools in proportion to the number of teachers therein. The salary of the medical inspector has been charged to elementary schools.

The cost of the department of physical training after any items which could be charged directly were so charged has been apportioned as follows: The salary of the director of physical training has been apportioned to the several groups of schools and to the playgrounds in proportion to the estimated time required on each. The remaining costs of this department have been apportioned one-fourth to the playgrounds and the other three-fourths to the several groups of schools in proportion to the number of teachers therein.

The cost of supervision in connection with extended use of the public schools has been apportioned as follows: School centers, 80 per cent; use of school accommodations for municipal concerts, parents' meetings, etc., 20 per cent.

None of the cost of administration or the general account has been charged to playgrounds or the extended use of the public schools.

This apportionment is, of course, to a certain extent arbitrary, but as these costs of administration and supervision are given in detail any other apportionment can easily be made.

APPORTIONMENT OF INCOME.

Any part of the income which could be directly credited to a school or group of schools, office or department, has been so credited, and the balance has been apportioned in proportion to the number of teachers in each such school or group of schools:

The result is as follows:

Items of direct credit	\$184,062 03	
Tuition receipts	64,938 00	
	<hr/>	\$249,000 03

BALANCE APPORTIONED.

Normal School	150 04
Latin and high schools	5,401 49
Elementary schools	22,326 16
Speech Improvement classes	90 02
Horace Mann School	120 03
Trade School for Girls, day and evening classes	330 09
Boston Trade School	210 06
Continuation School, Compulsory	600 17
Boston Clerical School	90 02
Boston Disciplinary Day School	30 01
Day School for Immigrants	60 02
Summer Review High School	30 01
Summer Review elementary schools	150 04
Boston Trade School, evening classes	30 01
Evening high schools	180 05
Evening elementary schools	9,808 25
	<hr/>
Total income	<u>\$288,606 50</u>

COST OF ADMINISTRATION, SUPERVISION AND GENERAL CHARGES.

ADMINISTRATION.

SECRETARY.

Salary of the Secretary	\$5,496 00
Salary of Assistant Secretary, one-fifth time	600 00
Salaries of clerks and stenographers (five on full time)	7,914 66
Temporary clerical service	165 80
Books and subscriptions	—
Office supplies and equipment	323 79
Typewriter	83 03
Printing and binding	80 21
Telephone and telegraph	\$63 17
Telephone switchboard charge	92 34
	<hr/> 155 51
Postage	597 04
Boston Directory	8 00
Car fares and incidentals	38 32
	<hr/>
Total	\$15,462 36
Deduct direct income	37 57
	<hr/>
Net total	<u>\$15,424 79</u>

BUSINESS AGENT.

Salary of the Business Agent	\$5,496 00
Salary of chief accountant	3,300 00
Salaries of clerks and stenographers (thirteen on full time, one from May 3, one to July 12 and one from July 13)	22,849 18
Temporary clerical service	798 81
Salaries of supply room assistants (seven on full time, one to November 22 and one from March 26, temporary and provisional)	12,875 50
Salaries of chauffeurs, automobile truck (two on full time)	2,912 00
Temporary and emergency assistance, supply room	1,127 50
Account books	788 92
Surety bonds	70 00
Books and subscriptions	1 00
Office supplies and equipment	742 97
Adding machine	438 75
	<hr/>
<i>Carried forward</i>	\$51,400 63

<i>Brought forward</i>	\$51,400 63
Telephone and telegraph (office)	\$394 14
Telephone switchboard charge	139 45
	<hr/>
	533 59
Printing	209 03
Postage	485 00
Binding account books and certifications	81 15
Boston Directory	8 00
Traveling expenses of Business Agent	160 73
Car and railroad fares, assistants	40 95
Lunches for assistants	4 00
Allowance for petty cash transactions	100 00
Telegrams and messenger service	13 33
Incidentals	118 16

\$53,154 57

Credits:

Allowance for petty cash transactions expended	100 00
	<hr/>
	\$53,054 57

Supply Room.

Equipment and supplies	\$494 05
Car fares	7 60
Expressage	938 15
Telephone and telegraph	\$133 76
Telephone switchboard charge	92 34
	<hr/>
	226 10
Printing	40 60
Postage	80 85
Office supplies and equipment	50 22
Typewriter	83 03
Account books	—
Binding record books	—
Lunches for assistants	—
Incidentals	68 71

1,989 31

Automobile Truck.

Tires and tire repairs (including inner tubes)	\$403 60
Gasoline	186 76
Lubricants	4 60
Repairs and miscellaneous parts	135 54
Registration fees	2 50
Renewal of chauffeurs' licenses	3 00
Incidentals	3 09

739 09

Total	\$55,782 97
Deduct direct income	25 00
	<hr/>
Net total	<u>\$55,757 97</u>

SCHOOLHOUSE CUSTODIAN.

Salary of Schoolhouse Custodian	\$3,300 00	
Salary of stenographer	1,352 00	
Salary of janitor, assigned	—	
Temporary clerical service	51 00	
Office supplies and equipment	112 03	
Printing	9 95	
Postage	93 53	
Telephone and telegraph	\$68 67	
Telephone switchboard charge	45 82	
	<hr/>	114 49
Car tickets	31 00	
Incidentals	1 58	
	<hr/>	\$5,065 58

Automobile.

Tires and tire repairs (including inner tubes)	\$196 70	
Electric light	6 98	
Gasoline	120 76	
Oxygen	—	
Registration fee	10 00	
Lubricants	41 15	
Miscellaneous parts and repairs	390 40	
Incidentals	3 12	
	<hr/>	769 11
Total		<u>\$5,834 69</u>

SUPERINTENDENT.

Salary of Superintendent	\$10,000 00	
Salary of assistant secretary, four-fifths time	2,400 00	
Salaries of clerks and stenographers (ten full time, five part time, one to September 4 and one from November 29)	15,953 91	
Temporary clerical service	1,214 00	
Typewriters (3)	289 58	
Office supplies and equipment	724 74	
Printing	119 28	
Telephone and telegraph	\$226 05	
Telephone switchboard charge	371 43	
	<hr/>	597 48
Postage	342 00	
Boston Directory	8 00	
Traveling expenses	—	
Books and subscriptions	3 00	
Car fares and messenger service	3 91	
Incidentals	14 41	
	<hr/>	\$31,670 31
Carried forward		\$31,670 31

Brought forward \$31,670 31

Newsboys' Trial Board.

Salaries of judges	\$117 00	
Salary of clerk	39 00	
Printing	17 62	
		<hr/>
		173 62
Total		<hr/>
		\$31,843 93
Deduct direct income		25 00
		<hr/>
Net total		<u>\$31,818 93</u>

ASSISTANT SUPERINTENDENTS.

Salaries of Assistant Superintendents (5) (four on full time, one to July 31 and one from October 7)	\$28,900 00	
Salary of Chief Examiner	3,492 94	
Salaries of clerks and stenographers (two full time, three part time)	5,499 87	
Office supplies and equipment	427 53	
Printing	78 14	
Telephone and telegraph	\$278 39	
Telephone switchboard charge	115 36	
		<hr/>
		393 75
Postage	172 90	
Supplies for Chief Examiner	22 97	
Postage for Chief Examiner	7 00	
Assistance at teachers' examinations	1,208 00	
Supplies for examinations	27 59	
Traveling expenses	309 05	
Car tickets	—	
Books and magazine subscriptions	85 94	
Incidentals	9 41	
		<hr/>
Total		<u>\$40,635 09</u>

ADMINISTRATION ACCOUNT.

Mason Street Building:

Salaries of janitors	\$3,530 50	
Fuel	672 51	
Electric light	1,166 34	
Gas	60 78	
Janitors' supplies	154 03	
Towels	187 57	
Ice	46 58	
Supplies (stationery)	50 70	
Index fixture with frame, etc.	22 05	
Incidentals	41 80	
		<hr/>
		\$5,932 86
		<hr/>
<i>Carried forward</i>		\$5,932 86

<i>Brought forward</i>		\$5,932 86
Dartmouth Street:		
Salary of janitor	\$659 36	
Fuel	300 00	
Electric light	107 30	
Towels	41 25	
Janitors' supplies	2 07	
Ice	—	
	<hr/>	1,109 98
218 Tremont Street:		
Salary of janitor	\$1,148 95	
Electric light	294 91	
Janitors' supplies	9 47	
Towels	40 10	
Ice	43 20	
Incidentals	—	
	<hr/>	1,536 63
801 City Hall Annex:		
Janitors' supplies	\$15 07	
Towels	54 37	
Ice cooler and stand	21 00	
	<hr/>	90 44
School Committee:		
Stationery and office supplies	\$73 96	
Typewriter	50 00	
Postage	39 24	
Printing	—	
Books	—	
Telephone and telegraph	—	
Refreshments	744 05	
Incidentals	5 90	
	<hr/>	913 15
General Expense:		
Auditing accounts of Business Agent	\$850 00	
Advisory Committee on Music expenses	—	
Expenses, reception to General Pershing	200 05	
Incidentals	—	
	<hr/>	1,050 05
Janitors' Trial Board:		
Attendance of janitor member at hearings	\$18 00	
Salary, clerical assistant	—	
	<hr/>	18 00
Printing:		
Minutes	\$2,663 38	
Index to minutes	1,022 25	
Binding minutes	111 37	
Binding documents	—	
Amendments to rules and regulations	172 70	
Teachers' examinations	1,672 95	
Manuals	2,196 20	
Pay rolls	472 06	
	<hr/>	
<i>Carried forward</i>	\$8,310 91	\$10,651 11

<i>Brought forward</i>	\$8,310 91	\$10,651 11
Bills and statements	243 70	
Requisition books	845 17	
Book labels	—	
Book receipts	—	
Bills and statements	—	
Normal School	8 40	
High and trade schools	68 80	
Normal, Latin and high schools and elementary schools	2,152 12	
Latin and high schools	1,027 83	
Elementary schools	1,128 02	
Summer Review elementary schools	301 40	
Summer Review schools	44 20	
Business Agent's report	1,593 00	
Superintendent's report	921 98	
Replies to questionnaire on modern language work in high schools	144 75	
Report of supervised study	228 00	
Special syllabus for drawing and manual training for Grades IV to IX	504 60	
Project teaching in Grade I	311 17	
Redistribution of books and educational materials not in use	100 35	
Circular on economic value of good writing	95 40	
Syllabus for elementary schools	1,090 25	
List of books for home reading	381 00	
Circular of information and course of study, Continuation School	1,721 94	
Lists, eligible candidates	322 90	
Circular of information relating to examination, certification and appointment of teachers and members of the supervising staff	358 00	
Reappointment of teachers and members of the supervising staff	221 92	
Schedule of teachers' salaries	63 40	
Statistics on teachers' salaries	245 34	
Annual statistics	1,131 55	
Stock for printing	2,483 83	
Miscellaneous	125 48	
		26,175 41
Total		<u>\$36,826 52</u>

SUPERVISION OR PROFESSIONAL CONTROL.

DEPARTMENT OF PRACTICE AND TRAINING.

Salary of First Assistant Director	\$2,592 85
Salaries of Assistant Directors (three on full time, one on part time)	8,920 89
<i>Carried forward</i>	<u>\$11,513 74</u>

<i>Brought forward</i>	\$11,513 74	
Primary Supervisors (two from December 1, 1920)	354 00	
Salary of clerk	1,508 00	
Office supplies and equipment	97 33	
Printing	172 15	
Postage	52 00	
Telephone	\$45 82	
Telephone switchboard charge	135 96	
	<hr/>	181 78
Books and subscriptions	—	
Car tickets	336 00	
	<hr/>	
Total		<u>\$14,215 00</u>

DEPARTMENT OF EDUCATIONAL INVESTIGATION AND MEASUREMENT.

Salaries and Office Expenditures.

Salary of Assistant Director of Promotion and Educational Measurement	\$2,917 52	
Salary of research assistant	1,517 67	
Examiner in Penmanship (from April 6)	330 00	
Temporary Examiner in Penmanship	650 00	
Salary of assistant, elementary schools, assigned	395 50	
Salaries of clerks (one on full time, one on part time)	1,346 80	
Temporary clerical services	—	
Office supplies and equipment	63 65	
Typewriter	121 50	
Rental of typewriter	3 00	
Postage	30 00	
Printing	45 34	
Telephone	—	
Car tickets	50 50	
Incidentals	7 31	
	<hr/>	\$7,478 79

Educational Measurement.

Printing	\$10 60	
Telephone	37 41	
Supplies for tests	810 92	
Repairs to clocks	—	
Incidentals	2 35	
	<hr/>	861 28
Total		<hr/>
Deduct direct income		\$8,340 07
		20
		<hr/>
Net total		<u>\$8,339 87</u>

VOCATIONAL GUIDANCE.

Salary of Director	\$2,652 00
Salaries of Vocational Assistants (four on full time)	7,054 26
Salaries of Temporary Vocational Assistants	1,792 25
Salaries of clerks (one on full time, one to November 6)	2,219 42
Temporary clerical service	28 80
Traveling expenses	—
Office supplies and equipment	188 85
Typewriter	85 05
Printing	119 10
Postage	102 00
Telephone	255 57
Car tickets for vocational assistants	96 73
Car fares for clerical assistants	6 40
Books and subscriptions	7 00
Boston business directory	3 00
Incidentals	1 25
Total	<u>\$14,611 68</u>

SUPERVISION, DEPARTMENT OF MANUAL ARTS.

Salary of Director of Manual Arts	\$3,761 10
Salary of First Assistant Director	3,080 85
Salaries of Assistant Directors (two on full time, one on part time)	5,439 80
Salaries of First Assistants in Manual Arts (two on full time)	4,463 76
Salaries of Assistants in Manual Arts (six on full time, three on part time)	14,556 61
Salary of assistant, elementary schools, assigned	1,579 72
Salary of prevocational assistant, assigned	2,016 26
Salaries of temporary teachers at Museum of Fine Arts	1,369 90
Salary of Junior Master, assigned	2,811 93
Salaries of teachers assigned to special classes	1,334 88
Salaries of teachers, assigned, part time	243 23
Salaries of teachers not otherwise charged	1,288 96
Salaries of clerks (two on full time, one from October 25)	2,925 33
Temporary clerical service	648 45
Office supplies and equipment	549 68
Rental of typewriter	8 00
Printing	—
Postage	271 00
Books and subscriptions	48 03
Carried forward	<u>\$46,397 49</u>

<i>Brought forward</i>	\$46,397 49	
Insurance on drawing materials	350 47	
Lectures, horticultural course	30 00	
Drawing supplies	—	
Manual training supplies	—	
Exhibits	68 60	
Car tickets	704 00	
Incidentals	60 18	
	<hr/>	\$47,610 74
Supplies for schools:		
Drawing supplies not otherwise charged	\$387 49	
Manual training supplies not otherwise charged	531 37	
Printing lists of visits	101 95	
Plates, prints and photographs	66 10	
Incidentals	—	
	<hr/>	1,086 91
Gardening and canning:		
Salaries of Supervisors, Instructors and Assistants	\$6,599 50	
Salaries of janitors	410 00	
Supplies, equipment and incidentals	1,854 07	
	<hr/>	8,863 57
Total		\$57,561 22
Deduct direct income		2,483 31
Net total		<u>\$55,077 91</u>

SUPERVISION, DEPARTMENT OF MUSIC.

Salary of Director of Music	\$3,780 00	
Salaries of Assistant Directors (three on full time, one on part time)	9,885 61	
Temporary Assistant Directors	960 00	
Salaries of Assistants (eight on full time, one on part time)	15,820 14	
Assistant, elementary schools, assigned	88 92	
Salaries of Violin Instructors	294 00	
Salary of clerk (on part time)	572 00	
Office supplies and equipment	29 83	
Car tickets	216 00	
Printing	112 30	
Postage	53 00	
Telephone	\$21 97	
Telephone switchboard charge	45 82	
	<hr/>	67 79
Services in connection with outside study of music by pupils	181 00	
Printing, outside study of music	—	
Traveling expenses	46 84	
	<hr/>	
<i>Carried forward</i>	\$32,107 43	

<i>Brought forward</i>	\$32,107 43	
Books and subscriptions	6 34	
Incidentals	3 63	
	<hr/>	\$32,117 40
Tuning and care of pianos		2,112 00
Total		<hr/> <u>\$34,229 40</u>

DIRECTOR OF KINDERGARTENS.

Salary of Director of Kindergartens	\$3,052 35	
Salary of Assistant Director	1,955 25	
Salaries of clerks (two on part time)	620 00	
Office supplies and equipment	33 35	
Typewriter (one-half of cost)	46 12	
Neostyle (one-third of cost)	18 32	
Car tickets	75 00	
Books and subscriptions	8 70	
Printing	—	
Postage	32 50	
Telephone	\$5 49	
Telephone switchboard charge	22 56	
	<hr/>	28 05
Incidentals		2 39
Total		<hr/> <u>\$5,872 03</u>

DIRECTOR OF HOUSEHOLD SCIENCE AND ARTS.

Salary of Director of Household Science and Arts	\$3,148 20	
Salary of Assistant Director	2,010 40	
Industrial Instructor, assigned	1,288 00	
Salary of clerk	918 67	
Books and subscriptions	4 88	
Office supplies and equipment	42 40	
Neostyle (one-third of cost)	18 34	
Car tickets	199 00	
Printing	—	
Postage	27 00	
Telephone	\$13 73	
Telephone switchboard charge	45 82	
	<hr/>	59 55
Incidentals		14
Total		<hr/> <u>\$7,716 58</u>

DIRECTOR OF SPECIAL CLASSES.

Salary of Director of Special Classes	\$2,620 00	
Salaries of clerks (two on part time)	553 32	
Traveling expenses	—	
<i>Carried forward</i>		<hr/> <u>\$3,173 32</u>

<i>Brought forward</i>	\$3,173 32	
Books and subscriptions	9 95	
Office supplies and equipment	53 42	
Typewriter (one-half of cost)	46 13	
Printing	46 75	
Postage	55 00	
Telephone	\$22 56	
Telephone switchboard charge	12 29	
	<hr/>	34 85
Supplies for classes not otherwise charged	—	
Car tickets	90 00	
Incidentals	—	
	<hr/>	
Total		<u>\$3,509 42</u>

DIRECTOR OF SALESMANSHIP.

Salary of Director (part time)	—	
Salary of Temporary Instructor	—	
Salary of clerk (part time)	—	
Office supplies and equipment	\$15 01	
Printing	30 75	
Postage	5 00	
Books and subscriptions	—	
Telephone	3 00	
Car tickets	158 50	
Supplies for classes	—	
	<hr/>	
Total		<u>\$212 26</u>

DIRECTOR OF PENMANSHIP.

Salary of Director	\$2,236 00	
Salary of clerk (part time)	485 33	
Office supplies and equipment	116 89	
Books and subscriptions	6 72	
Sketch and stone, roll of honor in penmanship	43 00	
Car tickets	100 00	
Printing	18 35	
Postage	60 90	
Telephone	\$16 90	
Telephone switchboard charge	45 82	
	<hr/>	62 72
Incidentals	3 78	
	<hr/>	
Total		<u>\$3,133 69</u>

SUPERVISION, DEPARTMENT OF EVENING SCHOOLS.

Salary, Director of Evening Schools	\$3,880 50	
Salary of Supervisor of Division "C" Classes	292 00	
Assistant, practical arts courses, part time	18 00	
	<hr/>	
<i>Carried forward</i>	\$4,190 50	

<i>Brought forward</i>	\$4,190 50	
Salaries of clerks (one on full time, one on part time, one to August 14 and one from Novem- ber 8)	2,799 74	
Temporary clerical services	39 50	
Office supplies and equipment	209 47	
Rental of typewriter	3 00	
Typewriter (1)	89 10	
Car tickets	48 55	
Printing	18 45	
Postage	104 00	
Boston Business Directory	3 00	
Telephone and telegraph	\$71 46	
Telephone switchboard charge	138 85	
	<hr/>	210 31
Incidentals		1 54
		<hr/>
		\$7,717 16
For Evening Schools:		
Temporary clerical services	—	
Printing, evening high schools	\$343 56	
Printing, evening elementary schools	151 43	
Printing, evening high and elementary schools	40 75	
Printing, evening elementary and trade schools	85 10	
Printing, evening trade schools	40 22	
Printing for all evening schools	95 95	
Diplomas	190 70	
Supplies	30 00	
	<hr/>	977 71
Total		<hr/>
		\$8,694 87

SUPERVISION, DEPARTMENT OF PHYSICAL TRAINING.

	Physical Education Appropriation.	Regular Appropriation.
Salary of Director of Physical Training.....	\$3,700 00	
Salary of clerk.....	1,352 00	
Salary of clerk (part time).....		\$520 00
Salaries of Supervisors of Playgrounds, assigned (part time).....	1,032 75	
Salaries of teachers, not otherwise charged.....	3 00	
Temporary clerical service.....	—	
Salary of janitor, play teachers' meetings.....	—	
Office supplies and equipment.....	46 46	139 49
Typewriter.....	93 15	
Printing.....	673 99	
Postage.....	193 30	
Photos of playground activities.....	12 00	
Books and subscriptions.....	—	
Telephone and telegraph.....	\$54 93	
Telephone switchboard charge.....	45 82	100 75
Incidentals.....	14 85	
Car tickets.....	468 50	
Athletic certificates and military diplomas.....	548 05	
Playground certificates.....	—	
Badges, pins, etc., for physical tests.....	50 40	
Service and supplies for athletic meets.....	53 38	
Printing programs for annual drills.....	52 30	
Printing for elementary schools.....	80 09	
Printing for Latin and high schools.....	65 70	
Printing, playgrounds.....	—	
Supplies used on Randidge trips.....	33 47	
Supplies not otherwise charged.....	8 41	
Military bands, use of tents, etc., annual parade.....	15 19	
Incidentals, playgrounds.....	26 00	
Sub-totals.....	\$8,522 99	\$760 24
Total.....		\$9,283 23
Deduct direct income.....		3,113 10
Net total.....		\$6,170 13

SCHOOL PHYSICIANS AND NURSES.
SUPERVISION, DEPARTMENT OF MEDICAL INSPECTION.

	School Physicians and Nurses Appropriation.	Regular Appropriation.
<i>School Physicians.</i>		
Salary of Director of Medical Inspection.....	\$3,300 00	
Salary of Medical Inspector.....	2,328 00	
Salaries of physicians assigned to certificating office.....	1,329 88	
Salaries of physicians on leave of absence.....	—	
Salary of clerk.....	1,352 00	
Temporary clerical service.....	—	
Office supplies and equipment.....	18 12	\$144 31
Typewriter, rental.....	1 50	
Books and subscriptions.....	—	
Indestructible manikin.....	45 75	
Supplies for physicians and nurses.....	14 32	
Postage.....	44 03	
Stamped envelopes.....	130 60	
Telephone..... \$54 93		
Telephone switchboard..... 92 34		
		147 27
Printing and stock.....	748 32	
Car tickets.....	10 00	
Towels.....	9 82	
Incidentals.....	16	68
<i>Nurses.</i>		
Salary of Supervising Nurse.....	1,978 23	
Office supplies and equipment.....	22 21	67 17
Books and subscriptions.....	11 85	
Supplies for physicians and nurses.....	28 34	
Printing.....	211 50	
Postage.....	62 00	
Telephone.....		54 93
Car tickets.....	1,152 00	
Incidentals.....	56	
Sub-totals.....	\$12,799 19	\$414 36
Total.....		\$13,213 55

GENERAL CHARGES.

ATTENDANCE OFFICERS.

Salary of Chief Attendance Officer	\$3,120 00	
Salaries of Attendance Officers (twenty-three on full time, one from February 4, and one from September 14)	46,643 61	
Salaries of Temporary Attendance Officers	2,285 00	
Salary of clerk	1,112 50	
Office supplies	54 49	
Printing	6 90	
Traveling expenses	143 96	
Postage	212 00	
Telephone	\$46 69	
Telephone switchboard charge	22 56	
	<hr/>	69 25
Boston Business Directory	—	
Badges	—	
Car tickets	1,845 00	
Incidentals	70	
	<hr/>	\$55,493 41

Supervisor of Licensed Minors.

Salary of Supervisor of Licensed Minors	\$2,220 00	
Salary of clerk	1,300 00	
Office supplies	17 61	
Telephone	\$8 24	
Telephone switchboard charge	22 56	
	<hr/>	30 80
Printing	88 25	
Postage	57 81	
Car tickets	70 00	
Badges and cards for licensed minors	170 00	
Incidentals	—	
	<hr/>	3,954 47
Total		<u>\$59,447 88</u>

GENERAL ACCOUNT.

Salary of City Treasurer, Custodian	\$1,500 00
Salaries of Teachers, not otherwise charged	600 00
Salaries of Officers, not otherwise charged	7 89
Sampling, testing and expert advice on coal	1,750 31
Premium on fuel	18 93
Storage of coal	332 77
Cost of teaming and moving coal	1,801 00
Adjustment of price of coal purchased from East Boston Coal Company	647 01
Advertising	348 50
Diplomas	2,710 52
Ribbon for diplomas	520 00
Carried forward	<u>\$10,236 93</u>

<i>Brought forward</i>	\$10,236 93
Supplies broken and lost in transit and at school	200 59
Books and supplies sold out of stock	601 27
Supplies used as samples	6 00
Exhibits	—
Penmanship material and diplomas	555 85
Lantern slides used in lectures	40 00
Supplies for connecting the work of the kindergartens and primary grades	37 46
Supplies not severally charged to schools and price adjust- ment	449 26
Removing ashes	3,255 80
Tuition, wards of the city	10,666 34
Transportation, wards of the city	1,665 12
Tuition, paid town of Brookline	8,475 00
Tuition, paid town of Winthrop	135 72
Transportation, paid town of Winthrop	17 35
Tuition, paid town of Dedham	—
Tuition, paid Massachusetts Industrial Schools	15 31
Tuition, paid Massachusetts Agricultural Schools	321 27
Tuition, paid Normal School students at Boston College and Boston University	975 00
Rebate on high school tuition	191 12
Rebate on elementary school tuition	—
Services of experts to the Business Agent on supplies, appa- ratus, etc.	704 20
Short postage	8 84
Conducting professional and cultural courses for teachers	1,721 26
Supplies for courses	56 95
Order of Court, payment to Mrs. Agnes C. White, Work- men's Compensation Act	520 00
Hospital expenses of janitors, Workmen's Compensation Act	214 48
Salary paid substitute janitor on vacation	46 80
Miscellaneous telephone charges	—
Barrels, cans, etc.	136 00
Incidentals	50 66
	<hr/>
	\$41,304 58
Credits:	
Salaries of teachers overpaid and refunded	—
Discarded books	\$850 77
Barrels, cans, etc.	233 30
Penalty exacted from contractors on account of quality of coal falling below standard requirements	1,912 66
Supplies severally overcharged to schools and price adjustment	219 10
	<hr/>
	3,215 83
Total	<hr/> <u>\$38,088 75</u>

EXTENDED USE OF PUBLIC SCHOOLS.

	Extended Use of the Public Schools Appropriation.	Regular Appropriation.
Salary of Director, Extended Use of the Public Schools..	\$3,000 00	
Salary of clerk.....	1,092 00	
Office supplies and equipment.....	—	\$31 11
Printing and advertising.....	124 59	—
Postage.....	—	
Car tickets.....	30 00	
Telephone and telegraph.....	\$31 33	
Telephone switchboard charge.....	45 82	
		80 15
Messenger services.....	—	
Advertising.....	—	
Expressage.....		70 00
Services and expenses, activities.....	16 25	
Slides, etc.....	—	
Execution of court in favor of Anna M. Gardner.....	350 00	
Incidentals.....	16 00	
Sub-totals.....	\$4,628 84	\$181 26
Total.....		\$4,810 10

SUMMARY.— COST OF ADMINISTRATION, SUPERVISION AND GENERAL CHARGES.

ADMINISTRATION.	Total.	Direct Income.	Net Total.
Secretary.....	\$15,462 36	\$37 57	\$15,424 79
Business Agent.....	55,782 97	25 00	55,757 97
Schoolhouse Custodian.....	5,834 69	—	5,834 69
Superintendent.....	31,843 93	25 00	31,818 93
Assistant Superintendents.....	40,635 09	—	40,635 09
Administration account, other items.....	36,826 52	—	36,826 52
	\$186,385 56	\$87 57	\$186,297 99
SUPERVISION OR PROFESSIONAL CONTROL.			
Department of Practice and Training.....	\$14,215 00	—	\$14,215 00
Department of Educational Investigation and Measurement.....	8,340 07	\$0 20	8,339 87
Vocational Guidance.....	14,611 68	—	14,611 68
Supervision, Department of Manual Arts..	57,561 22	2,483 31	55,077 91
Supervision, Department of Music.....	34,229 40	—	34,229 40
Director of Kindergartens.....	5,872 03	—	5,872 03
Director of Household Science and Arts....	7,716 58	—	7,716 58
Director of Special Classes.....	3,509 42	—	3,509 42
Director of Salesmanship.....	212 26	—	212 26
Director of Penmanship.....	3,133 69	—	3,133 69
Supervision, Department of Evening Schools	8,694 87	—	8,694 87
Supervision, Department of Physical Train- ing.....	9,283 23	3,113 10	6,170 13
Supervision, Department of Medical Inspec- tion.....	13,213 55	—	13,213 55
Attendance Officers*.....	59,447 88	—	59,447 88
General Account.....	38,088 75	—	38,088 75
Extended Use of the Public Schools.....	4,810 10	—	4,810 10
	\$282,939 73	\$5,596 61	\$277,343 12
Total cost of administration, supervi- sion and general charges.....	\$469,325 29	\$5,684 18	\$463,641 11

* Including Supervisor of Licensed Minors.

APPORTIONMENT OF COSTS OF ADMINISTRATION, SUPERVISION AND
GENERAL CHARGES.

Normal School	\$2,681 55
Latin and high schools	67,495 41
Elementary schools	351,802 85
Horace Mann School	927 65
Trade School for Girls	2,999 27
Boston Trade School	1,956 13
Boston Clerical School	695 74
Boston Disciplinary Day School	1,181 89
Continuation School, Compulsory	10,056 55
Day School for Immigrants	2,942 92
Summer Review High School	231 92
Summer Review elementary schools	1,460 96
Speech Improvement classes	695 72
Afternoon Practical Arts Classes	154 94
Evening high schools	5,203 17
Evening elementary schools	5,550 86
Boston Trade School, evening classes	520 71
Park playgrounds	1,136 39
Schoolyard playgrounds	1,136 38
School centers	3,848 08
School accommodations	962 02
Total	<u>\$463,641 11</u>

TELEPHONE CHARGES.

All items of telephone costs which could be charged directly to the several offices have been so charged. In addition to such costs there is the cost of installation and operation of the switchboard. This is given in detail and includes the salaries of the operator and relief operator. The total cost of the switchboard is then apportioned to the several offices in proportion to the number of instruments connected to the switchboard.

TELEPHONE SWITCHBOARD.

Salaries of operators	\$1,170 58
Switchboard rental	48 05
Trunk lines	158 85
Metallic circuits	240 43
Changing equipment	8 50
Telephone sets	159 05
<i>Carried forward</i>	<u>\$1,785 46</u>

<i>Brought forward</i>	\$1,785 46
Toll calls and messages	51 45
Incidentals	9 80

 \$1,846 71

APPORTIONMENT OF COST OF SWITCHBOARD.

Secretary, $\frac{2}{40}$	\$92 34
Business Agent, $\frac{3}{40}$	138 85
Supply room, $\frac{2}{40}$	92 34
Schoolhouse Custodian, $\frac{1}{40}$	45 82
Superintendent, $\frac{6}{40}$	371 43
Assistant Superintendents, $\frac{6}{40}$	278 39
Department of Practice and Training, $\frac{1}{40}$	45 82
Supervision, Department of Manual Arts, $\frac{1}{40}$	45 82
Supervision, Department of Music, $\frac{1}{40}$	45 82
Director of Penmanship, $\frac{1}{40}$	45 82
Supervision, Department of Evening Schools, $\frac{3}{40}$	138 85
Director of Household Science and Arts, $\frac{1}{40}$	45 82
Director of Kindergartens, $\frac{1}{80}$	22 56
Director of Special Classes, $\frac{1}{80}$	22 56
Supervision, Department of Physical Train- ing, $\frac{1}{40}$	45 82
Supervision, Department of Medical In- spection, $\frac{2}{40}$	92 34
Attendance Officers, $\frac{1}{80}$	22 56
Supervisor of Licensed Miners, $\frac{1}{80}$	22 56
Director, Extended Use of the Public Schools, $\frac{1}{40}$	45 82
Continuation School, Compulsory, $\frac{4}{40}$	185 37

\$1,846 71

STOCK BALANCE, 1920-1921.

1920-21 STOCK BALANCE.

Debit.

Inventory of December 1, 1919:

Books	\$6,794 32
Manual training supplies	2,605 42
Drawing supplies	1,911 82
Kindergarten supplies	1,369 22
Janitors' supplies	4,142 51
Miscellaneous educational supplies	22,949 30
Laboratory supplies	12 27
Nurses' supplies	908 13
Physical education supplies	2,747 08
Medical inspection supplies	844 79
Supplies for extended use of public schools	133 65

 \$44,418 51

Receipts, 1920-21:

Purchases:

Books	\$22,257 89
Manual training supplies	5,467 62
Drawing supplies	9,578 22
Kindergarten supplies	6,177 97
Janitors' supplies	20,353 83
Miscellaneous educational supplies	135,760 11
Nurses' supplies	2,223 26
Physical education supplies	11,006 48
Medical inspection supplies	915 55
Fuel	45,253 80

 258,994 73

From schools:

Books	\$443 94
Manual training supplies	142 09
Drawing supplies	85 74
Kindergarten supplies	69 45
Janitors' supplies	24 25
Miscellaneous educational supplies	1,198 06
Physical education supplies	547 12
Medical inspection supplies	2 75

 2,513 40

Kindergarten supplies overcharged to schools	\$568 64
Manual training supplies overcharged to schools	593 12
Drawing supplies overcharged to schools	450 70
Physical education supplies overcharged to schools	151 64
Nurses' supplies overcharged to schools	9 84
Medical inspection supplies overcharged to schools	57 62

 1,831 56

Discarded books 850 77

 Total \$308,608 97

NOTE.—The items included in the above account are only those purchased for general distribution and do not include those purchased for any particular school. The latter are charged direct to the school.

1920-21, STOCK BALANCE.

Credit.

Deliveries on requisitions:

Books	\$22,671 69	
Manual training supplies	6,194 73	
Drawing supplies	7,208 91	
Kindergarten supplies	6,012 26	
Janitors' supplies	18,561 58	
Miscellaneous educational supplies	125,654 93	
Nurses' supplies	1,541 91	
Physical education supplies	10,605 63	
Medical inspection supplies	1,214 81	
Supplies for extended use of public schools	30 00	
Fuel	6,658 40	
	<hr/>	\$206,354 85
Books not severally charged to schools	\$333 94	
Janitors' supplies not severally charged to schools	667 44	
Miscellaneous educational supplies not severally charged to schools	1,060 34	
	<hr/>	2,061 72
Discarded books		850 77
Inventory, December 1, 1920:		
Books	\$6,490 52	
Manual training supplies	2,613 52	
Drawing supplies	4,817 57	
Kindergarten supplies	2,173 02	
Janitors' supplies	5,291 57	
Miscellaneous educational supplies	33,192 20	
Laboratory supplies	12 27	
Nurses' supplies	1,599 32	
Physical education supplies	3,846 69	
Medical inspection supplies	605 90	
Supplies for extended use of public schools	103 65	
Fuel	38,595 40	
	<hr/>	99,341 63
Total		<hr/> <u>\$308,608 97</u>

NOTE.—The items included in the above account are only those purchased for general distribution and do not include those purchased for any particular school. The latter are charged direct to the school.

SUMMARY OF COSTS OF SCHOOLS.

	Costs Exclusive of Administration, Supervision and General Charges and With Direct Income Deducted.	Costs with Costs of Administration, Supervision and General Charges Added.	Costs with Apportioned Income Deducted.
Normal.....	\$57,453 49	\$60,135 04	\$58,986 20
Latin and high schools.....	1,767,640 25	1,835,135 66	1,820,737 85
Elementary schools.....	5,735,584 80	6,087,387 65	6,063,448 99
Speech Improvement classes.....	20,794 52	21,490 24	21,390 22
Boston City Hospital class.....	410 90	410 90	410 90
Boston Clerical School.....	20,406 09	21,101 83	20,740 81
Boston Disciplinary Day School.....	5,310 20	6,492 09	6,462 08
Horace Mann School.....	40,551 99	41,479 64	4,260 81
Trade School for Girls.....	39,284 02	42,283 29	37,305 25
Boston Trade School, day classes.....	56,668 30	58,624 43	48,439 55
Boston Trade School, Summer Rehabilitation Classes for Federal Students.....	5,037 27	5,037 27	5,037 27
Continuation School, Compulsory.....	64,898 72	74,955 27	74,285 10
Day School for Immigrants.....	5,884 21	8,827 13	8,767 11
Summer Review High School.....	4,445 96	4,677 88	4,637 87
Summer Review elementary schools.....	18,563 59	20,024 55	19,874 51
Evening high schools.....	54,214 35	59,417 52	59,237 47
Evening elementary schools.....	44,987 55	50,538 41	40,562 91
Boston Trade School, Evening Classes.....	9,265 71	9,786 42	8,675 85
Afternoon Practical Arts classes.....	282 24	437 18	437 18
Park Playgrounds.....	34,070 31	35,206 70	35,206 70
Schoolyard Playgrounds.....	19,253 84	20,390 22	20,390 22
Extended use of the public schools:			
School centers.....	28,886 91	32,734 99	32,734 99
Use of school accommodations.....	4,037 18	4,999 20	4,999 20
Totals.....	\$8,037,932 40	\$8,501,573 51	\$8,397,029 04
Add cost of administration, supervision and general charges.....	463,641 11		
Total.....	\$8,501,573 51		
Deduct apportioned income.....	\$104,544 47		
Net total.....	<u>\$8,397,029 04</u>		
Net total brought down.....	\$8,397,029 04		
Add total income (direct and apportioned).....	288,606 50		
Total.....	\$8,685,635 54		
Increase in inventory.....	54,923 12		
Total expenditures, 1920-21 *.....	<u>*\$8,740,558 66</u>		

* Exclusive of pensions, cost of buildings, depreciation, repairs, interest and sinking fund charges.

TABLE SHOWING COST OF ADMINISTRATION FOR THE YEARS 1911-12 AND 1920-21,
AND THE INCREASES IN NINE YEARS.

	1911-12.	1920-21.	Increases in Nine Years.	Increases in Nine Years, Per Cent.
Secretary.....	\$10,326 66	\$15,424 79	\$5,098 13	49.3
Business Agent *.....	†36,127 57	55,757 97	19,630 40	54.3
Schoolhouse Custodian.....	4,356 93	5,834 69	1,477 76	33.9
Superintendent.....	16,880 65	31,818 93	14,938 28	88.4
Assistant Superintendents.....	30,900 31	40,635 09	9,734 78	31.5
Administration Account, Other Items.....	16,725 58	36,826 52	20,100 94	120.1
Totals.....	\$115,317 70	\$186,297 99	\$70,980 29	61.5

* Duties of Auditor transferred to Business Agent, October 14, 1912.

† Including Auditor.

TABLE SHOWING COSTS OF SUPERVISION OR PROFESSIONAL CONTROL FOR THE YEARS
1911-12 AND 1920-21, AND THE INCREASES IN NINE YEARS.

	1911-12.	1920-21.	Increases in Nine Years.	Increases in Nine Years, Per Cent.
Department of Practice and Training.....	*\$5,556 96	\$14,215 00	\$8,658 04	155.8
Department of Educational Investigation and Measurement.....		8,339 87	8,339 87
Vocational Guidance.....	1,986 05	14,611 68	12,625 63	635.7
Department of Manual Arts.....	15,422 03	55,077 91	39,655 88	257.1
Department of Music.....	19,802 72	34,229 40	14,426 68	72.8
Director of Kindergartens.....	1,934 78	5,872 03	3,937 25	203.4
Director of Household Science and Arts.....	2,269 72	7,716 58	5,446 86	239.9
Director of Special Classes.....		3,509 42	3,509 42
Director of Salesmanship.....		212 26	212 26
Director of Penmanship.....		3,133 69	3,133 69
Department of Evening Schools.....	4,971 19	8,694 87	3,723 68	74.9
Department of Physical Training.....	† 10,150 04	{ 6,170 13 }	9,224 64	90.8
Department of Medical Inspection.....		{ 13,213 55 }		
Totals.....	\$62,102 49	\$174,996 39	\$112,893 90	181.7

* Supervisor of Substitutes.

† Excluding salaries of Assistant Instructors of Physical Training and Instructor and Assistant Instructors in Military Drill and Armorer.

STATISTICS 1911-12 AND 1920-21.

	1911-12.	1920-21.	Increases in Nine Years.	Increases in Nine Years, Per Cent.
Total expenditures *.....	*\$4,277,938 30	*\$8,856,576 52	\$4,578,638 22	107.0
Day Schools:				
Average membership.....	99,272	† 110,176	10,904	10.9
Average attendance.....	91,049	† 99,912	8,863	9.7
Summer Schools:				
Average attendance.....	209	3,826	3,617	1,730.6
Evening Schools:				
Average attendance.....	7,964	4,761	† 3,203	† 40.2
Evening School Extension:				
Average attendance.....	716	† 716
Playgrounds:				
Average attendance.....	7,391	14,139	6,748	91.3

* Exclusive of new buildings, repairs and alterations and extended use of the public schools.

† Exclusive of Continuation School, Speech Improvement Classes, Day School for Immigrants and Afternoon Practical Arts Classes.

‡ Decrease.

TABLE SHOWING COSTS OF ADMINISTRATION FOR THE YEARS 1908-09 AND 1920-21 AND THE INCREASES IN TWELVE YEARS.

	1908-09.	1920-21.	Increases in Twelve Years.	Increases in Twelve Years, Per Cent.
Secretary	\$8,124 73	\$15,424 79	\$7,300 06	89.8
Business Agent*.....	† 24,112 92	55,757 97	31,645 05	131.2
Schoolhouse Custodian.....	3,011 74	5,834 69	2,822 95	93.7
Superintendent.....	13,240 53	31,818 93	18,578 40	140.3
Assistant Superintendents.....	28,812 84	40,635 09	11,822 25	41.0
Administration Account, other items.....	13,454 54	36,826 52	23,371 98	173.7
Totals.....	\$90,757 30	\$186,297 99	\$95,540 69	105.2

* Duties of Auditor transferred to Business Agent October 14, 1912.

† Including Auditor.

TABLE SHOWING COSTS OF SUPERVISION OR PROFESSIONAL CONTROL FOR THE YEARS 1908-09 AND 1920-21, AND THE INCREASES IN TWELVE YEARS.

	1908-09.	1920-21.	Increases in Twelve Years.	Increases in Twelve Years, Per Cent.
Department of Practice and Training.....	* \$3,192 79	\$14,215 00	\$11,022 21	345.2
Department of Educational Investigation and Measurement.....	—	8,339 87	8,339 87	—
Vocational Guidance.....	—	14,611 68	14,611 68	—
Department of Manual Arts.....	13,510 37	55,077 91	41,567 54	307.6
Department of Music.....	19,331 20	34,229 40	14,898 20	77.0
Director of Kindergartens.....	1,807 81	5,872 03	4,064 22	224.8
Director of Household Science and Arts.....	1,486 51	7,716 58	6,230 07	419.1
Director of Special Classes.....	—	3,509 42	3,509 42	—
Director of Salesmanship.....	—	212 26	212 26	—
Director of Penmanship.....	—	3,133 69	3,133 69	—
Department of Evening Schools.....	3,050 46	8,694 87	5,644 41	185.0
Department of Physical Training.....	16,878 34	6,170 13	2,505 34	14.8
Department of Medical Inspection.....	—	13,213 55	—	—
Totals.....	\$59,257 48	\$174,996 39	\$115,738 91	195.3

* Supervisor of Substitutes.

STATISTICS, 1908-09 AND 1920-21.

	1908-09.	1920-21.	Increases in Twelve Years.	Increases in Twelve Years, Per Cent.
Total expenditures*.....	*\$3,621,304 48	*\$8,856,576 52	\$5,235,272 04	144.5
Day Schools:				
Average membership.....	96,925	† 110,176	13,251	13.6
Average attendance.....	88,475	† 99,912	11,437	12.9
Summer Schools:				
Average attendance.....	—	3,826	3,826	—
Evening Schools:				
Average attendance.....	7,778	4,761	† 3,017	† 38.7
Evening School Extension:				
Average attendance.....	—	—	—	—
Playgrounds:				
Average attendance.....	12,264	14,139	1,875	15.2

* Exclusive of new buildings, repairs and alterations and extended use of the public schools.

† Exclusive of Continuation School, Speech Improvement classes, Day School for Immigrants and afternoon Practical Arts classes.

‡ Decrease.

PER CAPITA COSTS OF TEACHERS' SALARIES, BOOKS, OTHER EDUCATIONAL
SUPPLIES, ALL EDUCATIONAL SUPPLIES AND INCIDENTALS
AND TOTAL FOR INSTRUCTION, BASED ON
AVERAGE ATTENDANCE.

Normal School.

	Teachers' Salaries.*	Books.	Other Educational Supplies and Incidentals.*	All Educational Supplies and Incidentals.*	Total for Instruction.*
Normal.	\$183 72	\$1 14	\$8 26	\$9 40	\$193 12

Latin and High Schools.

	Teachers' Salaries.*	Books.	Other Educational Supplies and Incidentals.*	All Educational Supplies and Incidentals.*	Total for Instruction.*
Public Latin.	\$99 08	\$2 12	\$2 02	\$4 14	\$103 22
Girls' Latin.	84 51	1 63	2 64	4 27	88 78
Brighton High.	90 10	1 15	4 50	5 65	95 75
Charlestown High.	100 92	2 19	9 57	11 76	112 68
Dorchester High.	92 13	2 00	3 94	5 94	98 07
East Boston High.	91 21	97	5 83	6 80	98 01
English High.	101 42	1 43	2 72	4 15	105 57
Girls' High.	77 38	2 08	2 81	4 89	82 27
High School of Commerce.	104 96	1 91	2 79	4 70	109 66
High School of Practical Arts. ...	145 53	1 05	4 60	5 65	151 18
Hyde Park High.	89 67	1 33	5 14	6 47	96 14
Mechanic Arts High.	153 72	2 18	5 66	7 84	161 56
Roxbury High.	74 14	1 63	2 95	4 58	78 72
South Boston High.	94 37	1 50	3 28	4 78	99 15
West Roxbury High.	85 62	1 43	3 34	4 77	90 39
Averages.	\$97 06	\$1 72	\$3 67	\$5 39	\$102 45

* Exclusive of physical education.

Elementary Schools.

	Teachers' Salaries.*	Books.	Other Educational Supplies and Incidentals.*	All Educational Supplies and Incidentals.*	Total for Instruction.*
Abraham Lincoln.....	\$51 16	\$0 97	\$1 41	\$2 38	\$53 54
Agassiz.....	67 89	81	1 88	2 69	70 58
Bennett.....	51 77	68	1 41	2 09	53 86
Bigelow.....	63 96	1 21	2 59	3 80	67 76
Blackinton-John Cheverus.....	55 16	54	1 44	1 98	57 14
Bowditch.....	53 71	43	1 61	2 04	55 75
Bowdoin.....	62 67	76	1 26	2 02	64 69
Bunker Hill.....	62 96	38	1 61	1 99	64 95
Chapman.....	53 68	1 00	1 51	2 51	56 19
Charles Sumner.....	57 69	81	1 25	2 06	59 75
Christopher Gibson.....	56 82	1 09	1 76	2 85	59 67
Dearborn.....	55 29	61	1 80	2 41	57 70
Dillaway.....	57 45	60	1 81	2 41	59 86
Dudley.....	62 42	60	2 15	2 75	65 17
Dwight.....	60 58	92	3 73	4 65	65 23
Edmund P. Tileston.....	60 93	73	2 22	2 95	63 88
Edward Everett.....	55 66	82	1 26	2 08	57 74
Elihu Greenwood.....	52 85	36	1 82	2 18	55 03
Elliot.....	46 58	94	1 89	2 83	49 41
Emerson.....	55 45	30	2 24	2 54	57 99
Everett.....	56 01	70	1 51	2 21	58 22
Francis Parkman.....	50 62	70	1 81	2 51	53 13
Franklin.....	57 14	81	1 63	2 44	59 58
Frederic W. Lincoln.....	58 16	38	1 84	2 22	60 38
Gaston.....	56 51	60	1 38	1 98	58 49
George Putnam Intermediate...	57 16	1 03	2 20	3 23	60 39
Gilbert Stuart.....	61 29	77	2 06	2 83	64 12
Hancock.....	52 30	32	1 82	2 14	54 44
Harvard-Frothingham.....	63 56	45	2 23	2 68	66 24
Henry Grew.....	54 22	35	1 91	2 26	56 48
Henry L. Pierce.....	56 24	51	3 12	3 63	59 87

* Exclusive of physical education.

Elementary Schools.—Continued.

	Teachers' Salaries.*	Books.	Other Educational Supplies and Incidentals.*	All Educational Supplies and Incidentals.*	Total for Instruction.*
Hugh O'Brien.....	\$50 62	\$0 01	\$2 07	\$2 08	\$52 70
Hyde.....	66 76	48	1 59	2 07	68 83
Jefferson.....	56 02	30	2 05	2 35	58 37
John A. Andrew.....	48 41	40	1 84	2 24	50 65
John Marshall.....	53 08	47	2 30	2 77	55 85
John Winthrop.....	53 58	38	2 01	2 39	55 97
Julia Ward Howe.....	47 17	69	1 33	2 02	49 19
Lawrence.....	56 63	60	2 55	3 15	59 78
Lewis Intermediate.....	53 78	1 06	2 18	3 24	57 02
Longfellow.....	53 04	49	1 96	2 45	55 49
Lowell.....	54 71	53	2 03	2 56	57 27
Martin.....	77 05	52	2 22	2 74	79 79
Mary Hemenway.....	50 99	65	1 94	2 59	53 58
Mather.....	50 85	67	1 86	2 53	53 38
Minot.....	54 65	92	1 98	2 90	57 55
Norcross.....	57 54	65	1 58	2 23	59 77
Oliver Hazard Perry.....	57 92	49	2 09	2 58	60 50
Oliver Wendell Holmes Inter- mediate.....	64 92	3 24	4 58	7 82	72 74
Phillips Brooks.....	51 99	58	1 64	22 2	54 21
Prescott.....	65 50	61	3 40	4 01	69 51
Prince.....	54 23	1 02	2 23	3 25	57 48
Quincy.....	64 69	29	2 37	2 66	67 35
Rice.....	53 32	70	2 01	2 71	56 03
Robert G. Shaw.....	51 81	48	2 41	2 89	54 70
Roger Wolcott.....	48 73	61	2 04	2 65	51 38
Samuel Adams.....	43 72	61	1 37	1 98	45 70
Sherwin.....	77 55	69	3 58	4 27	81 82
Shurtleff.....	52 36	33	1 68	2 01	54 37
Theodore Lyman.....	50 91	53	2 30	2 83	53 74
Thomas Gardner.....	48 48	59	1 51	2 10	50 58
Thomas N. Hart.....	58 81	1 05	1 53	2 58	61 39
Ulysses S. Grant.....	54 70	1 06	1 62	2 68	57 38

* Exclusive of physical education.

Elementary Schools.—Concluded.

	Teachers' Salaries.*	Books.	Other Educational Supplies and Incidentals.*	All Educational Supplies and Incidentals.*	Total for Instruction.*
Warren.....	\$56 16	\$0 80	\$1 87	\$2 67	\$58 83
Washington.....	51 03	64	1 79	2 43	53 46
Washington Allston.....	55 63	93	1 83	2 76	58 39
Wells.....	56 60	56	1 23	1 79	58 39
Wendell Phillips.....	60 22	52	2 37	2 89	63 11
William E. Endicott.....	49 65	32	1 86	2 18	51 83
William E. Russell.....	58 21	39	2 18	2 57	60 78
William Lloyd Garrison.....	49 22	93	2 83	3 76	52 98
Averages.....	\$54 75	\$0 66	\$1 95	\$2 61	\$57 36

* Exclusive of physical education.

Special Schools.

	Teachers' Salaries.*	Books.	Other Educational Supplies and Incidentals.*	All Educational Supplies and Incidentals.*	Total for Instruction.*
Horace Mann.....	\$262 24	\$1 19	\$6 00	\$7 19	\$269 43
Boston Clerical.....	109 82	1 02	10 74	11 76	121 58
Boston Disciplinary Day.....	153 79	9 26	9 75	19 01	172 80
Boston Trade, Day Classes.....	175 07	1 68	45 02	46 70	221 77

* Exclusive of physical education.

PER CAPITA COSTS OF JANITORS' SUPPLIES BASED ON AVERAGE ATTENDANCE.

Normal School.

SCHOOL.	Janitors' Supplies.
Normal	\$0 58

Latin and High Schools.

SCHOOLS.	Janitors' Supplies.	SCHOOLS.	Janitors' Supplies.
Public Latin	\$0 22	High School of Commerce.	\$0 21
Girls' Latin	20	High School of Practical Arts. .	60
Brighton High	39	Hyde Park High	18
Charlestown High	45	Mechanic Arts High	44
Dorchester High	16	Roxbury High	26
East Boston High	26	South Boston High	31
English High	16	West Roxbury High	23
Girls' High	27	Average	\$0 26

Elementary Schools.

SCHOOLS.	Janitors' Supplies.	SCHOOLS.	Janitors' Supplies.
Abraham Lincoln	\$0 15	Dillaway	\$0 24
Agassiz	09	Dudley	32
Bennett	22	Dwight	22
Bigelow	25	Edmund P. Tileston	16
Blackinton-John Cheverus	22	Edward Everett	22
Bowditch	20	Elihu Greenwood	10
Bowdoin	30	Eliot	20
Bunker Hill	21	Emerson	17
Chapman	22	Everett	28
Charles Sumner	08	Francis Parkman	18
Christopher Gibson	12	Franklin	19
Dearborn	22	Frederic W. Lincoln	32

PER CAPITA COSTS OF JANITORS' SUPPLIES BASED ON AVERAGE
ATTENDANCE.— *Concluded.*

Elementary Schools.— Concluded.

SCHOOLS.	Janitors' Supplies.	SCHOOLS.	Janitors' Supplies.
Gaston.....	\$0 20	Phillips Brooks.....	\$0 20
George Putnam Intermediate....	27	Prescott.....	42
Gilbert Stuart.....	24	Prince.....	20
Hancock.....	15	Quincy.....	21
Harvard-Frothingham.....	28	Rice.....	24
Henry Grew.....	17	Robert G. Shaw.....	20
Henry L. Pierce.....	22	Roger Wolcott.....	23
Hugh O'Brien.....	23	Samuel Adams.....	14
Hyde.....	24	Sherwin.....	24
Jefferson.....	23	Shurtleff.....	21
John A. Andrew.....	31	Theodore Lyman.....	18
John Marshall.....	28	Thomas Gardner.....	23
John Winthrop.....	12	Thomas N. Hart.....	21
Julia Ward Howe.....	27	Ulysses S. Grant.....	22
Lawrence.....	29	Warren.....	28
Lewis Intermediate.....	36	Washington.....	19
Longfellow.....	28	Washington Allston.....	18
Lowell.....	32	Wells.....	26
Martin.....	43	Wendell Phillips.....	24
Mary Hemenway.....	16	William E. Endicott.....	18
Mather.....	20	William E. Russell.....	20
Minot.....	20	William Lloyd Garrison.....	18
Norcross.....	29	Average.....	\$0 22
Oliver Hazard Perry.....	22		
Oliver Wendell Holmes Inter- mediate.....	34		

Special Schools.

SCHOOLS.	Janitors' Supplies.
Horace Mann.....	\$0 57
Boston Clerical.....	22
Boston Disciplinary Day.....	15
Boston Trade, Day Classes.....	81

**STANDARD REPORT ON THE FINANCIAL
STATISTICS OF THE PUBLIC SCHOOLS.**

STANDARD REPORT ON THE FINANCIAL STATISTICS OF THE PUBLIC SCHOOLS.*

A. PAYMENTS.

1.— EXPENSES (Cost of Conducting School System).	Total.	Salaries.	Other Objects.
EXPENSES OF GENERAL CONTROL (OVERHEAD CHARGES).			
1. Board of Education and Secretary's Office.....	\$16,355 94	\$14,194 46	\$2,161 48
2. School elections and school census.....	—	—	—
3. Finance offices and accounts †.....	55,757 97	49,358 99	6,398 98
4. Legal services ‡.....	—	—	—
5. Operation and maintenance of office buildings.....	453,370 39	5,338 81	\$ 448,031 58
6. Officers in charge of buildings.....	101,453 53	86,784 81	14,668 72
6a. Schoolhouse Custodian.....	5,834 69	4,703 00	1,131 69
7. Office of Superintendent of Schools.....	95,008 89	88,149 95	6,858 94
8. Enforcement of compulsory education and truancy laws..	59,447 88	56,681 11	2,766 77
9. Other expenses of general control.....	38,152 24	2,154 69	35,997 55
10. Totals.....	\$825,381 53	\$307,365 82	\$518,015 71

* This standard form corresponds to Schedule G 34 of the Bureau of the Census and has been worked out by that bureau after conference and correspondence with representatives of the United States Bureau of Education, the National Education Association, the National Association of School Accounting and Business Officials of Public Schools and with many school superintendents.

† Also in charge of supplies.

‡ Undertaken by Law Department of the city without expense to the School Committee.

§ Includes cost of new administration building.

STANDARD REPORT ON THE FINANCIAL STATISTICS OF THE PUBLIC SCHOOLS.—Continued.

A. PAYMENTS.—Continued.

EXPENSES OF INSTRUCTION	Total	DAY SCHOOLS			EVENING SCHOOLS			SPECIAL SCHOOLS AND ACTIVITIES												EXPENSES OF THE PUBLIC SCHOOLS	
		Elementary Including Kindergartens	Latin and High	Evening Elementary	Evening High	Afternoon Practical Arts Class	Business Training Class	Normal School	Home Management School for the Deaf	Schools for the Deaf	Constitutional School	Day School for the Insane	Blind School	Deaf School	Spelling Instruction Class	Public City High School	Home Management School for the Deaf	Home Management School for the Deaf	Playgrounds	Physical Training Class	Other
11. Salaries of superintendents of schools and subjects	\$120,567 46	\$89,750 46	\$17,346 00	\$1,500 15	\$2,205 68	\$134 75	\$145 00	\$337 56	\$33 39	\$149 32	\$865 95	\$7,372 47	\$74 90	\$5 00	\$34 80	—	\$9 30	\$11 45	\$1,552 75	—	\$12,215 45
12. Other expenses of superintendents	8,878 43	5,283 03	1,368 30	647 80	715 05	15 15	28 00	32 68	34	1 32	27 50	242 62	26	58	26	—	—	43	19,109 40	—	207 45
13. Salaries of principals	342,478 04	247,737 73	42,936 24	4,238 10	4,258 00	—	420 00	4,500 00	3,070 35	7,546 00	4,845 31	—	1,130 00	—	—	—	—	3,554 00	—	—	
14. Salaries of teachers in primary	42,540 47	3,574 48	20,754 42	1,384 00	5,004 50	—	117 20	1,274 00	5 12	5,074 00	3,112 33	—	259 77	—	—	—	—	—	—	—	
15. Other expenses of principals	7,275 30	3,567 27	1,041 81	54 20	130 80	—	27 44	210 40	94 65	604 20	1,742 45	—	67 03	64 22	1 10	50 56	—	—	—	—	
16. Salaries of teachers	4,345,712 03	4,200,552 37	1,405,444 93	26,250 00	34,872 00	200 00	5,827 60	40,288 14	28,444 80	105,705 67	110,744 07	10,144 05	15,250 37	4,301 06	17,002 10	\$246 00	\$2,705 00	14,147 00	10,331 10	5,091 00	10,811 75
17. Text-books, supplementary and reference books	92,890 54	56,621 41	35,253 04	11 76	372 53	—	—	270 18	142 36	531 18	35 70	304 05	153 27	300 25	80 35	88 32	55 70	—	—	—	—
18. Stationery and supplies used in instruction	200,043 00	145,415 11	70,189 30	1,344 40	1,910 38	43 34	1,059 10	1,084 01	810 45	23,280 50	8,153 46	240 15	1,558 17	320 83	1,379 13	83 61	147 00	524 31	9,770 34	784 82	8,280 64
19. Other expenses of instruction	3,038 56	1,072 01	478 45	77 70	46 78	—	60	41 85	40	1,137 10	120 18	—	45 12	—	—	—	—	—	—	—	—
20. TOTAL FOR INSTRUCTION	\$7,144,002 14	\$4,920,690 36	\$1,680,759 68	\$136,368 27	\$45,655 07	\$437 34	\$14,818 30	\$45,003 50	\$33,653 61	\$149,948 36	\$728,435 74	\$12,346 02	\$18,394 37	\$4,314 77	\$18,537 36	\$410 05	\$4,300 83	\$17,235 01	\$10,007 90	\$4,754 87	\$22,842 00
EXPENSES OF OPERATION OF SCHOOL PLANT																					
21. Wages of janitors and other employees	\$44,362 43	\$411,584 16	\$38,161 80	\$4,807 06	\$1,000 44	—	\$500 00	\$4,142 70	\$2,321 30	\$10,182 46	\$4,000 00	\$737 75	\$745 81	\$106 15	\$1,177 25	—	\$120 10	\$1,004 24	\$1,049 45	\$112 40	\$3,802 86
22. Fuel	443,991 80	333,214 65	76,147 05	6,077 08	6,275 19	—	2,054 54	4,020 81	1,109 07	3,894 65	1,278 28	668 00	904 36	150 65	630 01	—	2 84	13 30	—	—	—
23. Water	47 30	—	—	—	—	—	—	—	—	—	47 30	—	—	—	—	—	—	—	—	—	—
24. Light and power	74,722 34	6,443 75	25,232 29	1,526 69	1,560 25	—	215 94	871 85	644 91	1,737 94	2,538 40	60 05	184 96	200 00	133 40	—	—	—	—	—	—
25. Janitor's supplies	22,952 35	16,367 37	3,612 46	—	1 66	—	—	237 14	67 42	467 40	300 72	—	35 05	4 35	21 15	—	—	—	—	—	—
26. Other expenses of operation of school plant	3,353 10	2,427 31	646 04	22 75	10 03	—	5 20	16 28	13 30	55 60	65 12	6 51	0 77	2 20	9 77	—	0 20	16 26	—	—	—
27. TOTAL FOR OPERATION	\$1,002,035 02	\$848,955 56	\$104,602 82	\$11,833 41	\$10,448 81	—	\$1,275 05	\$5,888 81	\$3,444 12	\$17,771 38	\$8,700 80	\$1,477 33	\$1,027 46	\$261 27	\$2,252 07	—	\$126 09	\$1,132 71	\$1,640 45	\$132 46	\$6,162 30
EXPENSES OF MAINTENANCE OF SCHOOL PLANT																					
28. Repair of building and upkeep of grounds	\$723,913 38	\$532,260 40	\$71,938 80	\$41 60	\$10 60	—	—	\$2,444 30	\$1,772 05	\$3,063 32	\$6,863 77	—	—	—	—	—	—	—	—	—	—
29. Repair and replacement of equipment	10,311 73	—	—	—	—	—	—	750 10	277 65	694 11	641 80	—	—	—	—	—	—	—	—	—	—
30. Insurance	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
31. Other expenses of maintenance of school plant	7,995 91	7,276 49	805 95	20 00	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
32. TOTAL FOR MAINTENANCE	\$742,227 05	\$775,527 74	\$80,551 31	\$71 00	\$10 60	—	—	\$4,340 34	\$1,866 94	\$4,153 94	\$7,512 60	—	—	—	—	—	—	—	—	—	—
EXPENSES OF AUXILIARY AGENCIES																					
LITERATURE																					
33. Salaries	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
34. Books	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
35. Other expenses	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
VOLUNTARY ORGANOIDS																					
36. Salaries	\$15,746 73	\$11,000 12	\$2,560 61	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
37. Books	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
38. Other expenses	854 80	598 28	168 67	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
PERSONNEL OR RELATIONS																					
39. Salaries	\$19,250 15	\$9,658 08	\$7,946 40	\$41 80	\$30 80	—	\$5 00	\$277 97	\$154 83	\$1,436 21	\$119 56	\$117 08	\$5 80	\$17 94	—	\$40 86	\$124 51	—	—	—	—
40. Other expenses	7,243 30	6,761 05	\$33 81	\$9 06	\$ 62	—	1 44	8 58	9 86	30 47	36 00	2 87	1 51	1 44	4 31	—	1 44	12 41	—	—	—
TRANSPORTATION OF PERSONS																					
41. Salaries	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
42. Other expenses	4,436 12	5,083 92	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
43. TOTAL FOR AUXILIARY AGENCIES	\$30,513 34	\$12,040 20	\$8,009 03	\$51 86	\$66 41	—	\$7 40	\$285 23	\$275 67	\$1,595 48	\$155 64	\$145 37	\$126 74	\$62 25	\$41 65	\$136 72	—	—	—	—	—
MISCELLANEOUS EXPENSES																					
44. Payments to private schools	\$14,613 64	\$14,777 00	\$1,913 27	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
45. Payments to schools of other civil divisions	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
46. Care of children on arrival	135,567 43	114,745 74	\$7,158 08	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
47. Feeding	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
48. Rent	36,904 40	21,705 00	10,264 80	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
49. Other miscellaneous expenses	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
50. TOTAL MISCELLANEOUS	\$164,785 46	\$155,734 82	\$30,284 75	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
51. TOTAL EXPENSES (11-50, INCLUSIVE)	\$8,673,780 02	\$6,753,654 63	\$1,001,125 39	\$4,534 32	\$27,014 26	\$437 34	\$14,818 30	\$62,741 30	\$41,002 00	\$173,616 90	\$103,620 37	\$14,797 37	\$25,675 68	\$5,322 73	\$20,808 10	\$410 05	\$4,408 49	\$15,678 45	\$14,747 50	\$5,007 27	\$12,780 44
11.—OUTLAYS (Capital Acquisition and Construction)																					
52. Land	\$46,000 00	\$46,146 37	\$20,947 74	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
53. New buildings	\$68,446 42	\$68,975 77	\$2,116 06	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
54. Alterations of old buildings	\$2,566 16	\$1,718 14	\$3,787 00	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
55. Equipment of new buildings and grounds	\$7,941 92	\$6,900 65	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
56. Equipment of old buildings, relative of replacements	\$5,704 29	\$6,825 05	\$1,614 87	\$163 60	—	—	—	\$791 60	\$265 77	\$34 17	\$7,737 35	—	—	—	—	—	—	—	—	—	—
57. TOTAL OUTLAYS	\$751,133 72	\$736,260 25	\$35,000 72	\$365 60	—	—	—	\$791 60	\$265 77	\$23,653 63	\$2,707 35	—	—	—	—	—	—	—	—	—	—

* Includes provision for teachers and to attendance officers and janitors, etc.

† Agricultural schools.

‡ Includes of managers, leaders, conductors, etc.

STANDARD REPORT ON THE FINANCIAL STATISTICS OF THE PUBLIC SCHOOLS.— Continued.

III.— OTHER PAYMENTS.		Total.
53.	Redemption of bonds.....	* \$210,500 00
54.	Redemption of short-term loans.....	—
55.	Payment of warrants and orders of preceding year.....	—
56.	Payments to sinking funds and for serial debt requirements.....	465,240 00
56a.	Payments to sinking funds, receipts from sales of real property....	5,265 00
57.	Payments of interest.....	577,625 00
58.	Miscellaneous payments, including payments to trust funds, text-books to be sold to pupils, etc.	10,450 65
59.	Total.....	\$1,058,580 65
60.	Balances at close of year, cash in treasury.....	\$3,472,612 53
60a.	Stock on hand, close of year.....	99,341 63
61.	Total payments (sum of totals 10–59, inclusive).....	12,096,275 92
61a.	Total payments and balances (60–61, inclusive).....	\$15,668,230 08

* Included in Item 56, therefore, not added.

B. RECEIPTS.

REVENUE RECEIPTS.		Total.
62.	Subventions and grants from state.....	\$196,815 91
62a.	Subventions and grants from Federal Government.....	39,691 90
63.	Subventions and grants from county.....	—
64.	Subventions and grants from other civil divisions.....	—
65.	Appropriations from city treasury.....	13,129,883 09
65a.	Transferred from accrued interest, Permanent Pension Fund.....	—
66.	General property taxes.....	—
67.	Business taxes (licenses, excise taxes, taxes on corporations, taxes on occupations, etc.).	—
67a.	Dog tax (less damages by dogs).....	21,038 01
68.	Poll taxes.....	—
69.	Fines and penalties (forfeited advance payments, evening schools)..	—
70.	Rents and interest.....	1,326 68
71.	Tuition and other fees from patrons.....	10,951 94
72.	Transfers from other districts in payment of tuition.....	15,562 01
73.	All other revenue.....	59,550 27
74.	Total revenue receipts.....	\$13,474,819 81

STANDARD REPORT ON THE FINANCIAL STATISTICS OF THE PUBLIC SCHOOLS.— Concluded.

B. RECEIPTS.— Concluded.

NON-REVENUE RECEIPTS.		Total.
75. Loans and bond sales.....	—	—
75a. Sinking Funds.....	—	—
76. Warrants issued and unpaid.....	—	—
77. Sales of real property and proceeds of insurance adjustments.....	\$5,265 00	
78. Sales of equipment and supplies.....	14,621 92	
79. Refund of payments.....	—	
80. Other non-revenue receipts.....	—	
81. Total non-revenue receipts.....	\$19,886 92	
82. Total receipts (sum of 74 and 81).....	\$13,494,706 73	
83. Balance at beginning of year, cash in treasury.....	2,129,104 84	
83a. Credit money refunded.....	—	
83b. Stock on hand, beginning of year.....	44,418 51	
84. Total receipts and balances (82-83b, inclusive).....	\$15,668,230 08	

C. VALUE OF SCHOOL PROPERTY.

CLASS OF BUILDINGS.	Total Value of Sites, Buildings and Equip- ment.	Value of Sites and Buildings.	Value of Equipment.	Interest on Value of School Plant.
General control.....	\$639,000 00	\$631,000 00	\$8,000 00	—
Elementary schools.....	21,629,184 17	20,889,779 91	739,404 26	—
Secondary schools.....	6,280,012 19	5,928,225 00	351,787 19	—
Normal schools.....	403,275 00	387,075 00	16,200 00	—
Schools for the industries...	610,288 26	476,631 64	133,656 62	—
Special schools.....	101,300 00	98,000 00	3,300 00	—

D. EXPENDITURES, INCOME FROM TRUST FUNDS.

	Total.
Bowdoin (Dorchester School Fund).....	\$154 15
Eastburn School Fund.....	900 00
Franklin Medal Fund.....	62 53
Gibson School Fund.....	3,296 54
Horace Mann School Fund.....	365 30
Peter P. F. Degrand School Fund.....	1,933 62
Teachers' Waterston Fund.....	—
Charlestown Free School Fund.....	484 56
Total.....	\$7,196 70

TEXT-BOOKS.

TEXT-BOOKS LOST.

The number of text-books reported lost during the year was as follows;

High schools	1,331
Elementary schools	8,579
Evening schools	471
Special schools	20
	<hr/>
Total number reported lost	10,401
The average number reported lost each year since 1885-86 (a period of thirty-five years) was 4,370, a total for the thirty-five years of	130,897
	<hr/>
Total number of books lost in thirty-six years	<u>141,298</u>

The number of books in addition to the above lost and paid for, but which were not reordered by schools, was 1,830.

TEXT-BOOKS RETURNED.

The number of text-books returned from the schools as worn out during the year was as follows:

High schools	12,894
Elementary schools	11,875
Evening schools	—
Special schools	60
	<hr/>
Total number reported worn out	24,829
The average number reported worn out each year since 1885-86 (a period of thirty-five years) was 56,703, a total for the thirty-five years of	1,959,771
	<hr/>
Total number of books worn out in thirty-six years	<u>1,984,600</u>

In addition, 14,377 books were returned by principals as not being wanted.

BOOKS DESTROYED.

During the year 2,925 books were destroyed for fear of contagion.

TEXT-BOOKS GIVEN TO PUPILS.

During the year 3,049 copies of Morris's Household Science and Arts were retained by pupils completing the course in elementary schools.

TOTALS.

Since the free text-book law went into effect the schools have been supplied with 4,033,223 text-books. Of this number 1,315,690 are still in use in the schools, and the balance, 2,717,533, either have been lost or returned to the supply room as worn out or displaced.

TEXT-BOOKS CHARGED TO ELEMENTARY SCHOOLS
JANUARY 1, 1921.

Adams: Elementary Commercial Geography	5,274
Aldrich: Selections from	45
Aldrich & Forbes: Progressive Course in Reading, Book I	1,084
" " " " " Book II	2,682
" " " " " Book III	3,264
" " " " " Book IV	187
Aldrich & Forbes: Progressive Course in Reading, Book IV, Part 1	1,443
Aldrich & Forbes: Progressive Course in Reading, Book IV, Part 2	1,312
Aldrich & Forbes: Progressive Course in Reading, Book V	131
Aldrich & Forbes: Progressive Course in Reading, Book V, Part 1	874
Aldrich & Forbes: Progressive Course in Reading, Book V, Part 2	659
Aldrich & Foster: French Reader	287
Alexander: Spelling Book, Part I	3,962
" " " Part II	7,695
Armand: Grammaire Elementaire	877
Arnold Primer	2,283
Arnold & Gilbert: Stepping Stones to Literature, First Reader	3,060
" " " " " Second Reader	4,341
" " " " " Third Reader	4,516
" " " " " Fourth Reader	2,717
Arnold & Gilbert: Stepping Stones to Literature, Fifth Grade Reader	1,826
Arnold & Gilbert: Stepping Stones to Literature, Sixth Grade Reader	1,107
Arnold & Gilbert: Stepping Stones to Literature, Seventh Grade Reader	1,594
<i>Carried forward</i>	51,220

<i>Brought forward</i>	51,220
Arnold & Gilbert: Stepping Stones to Literature, Higher Grades	1,215
Bacci & Gotti: Le Gloria della Patri	55
Bacon: New German Grammar for Beginners	33
Bailey-Manly Spelling Book, Part I	4,376
“ “ “ “ Part II	8,607
Baldwin & Bender: First Reader	672
“ “ Second Reader	1,115
“ “ Third Reader	1,674
“ “ Fourth Reader	1,041
“ “ Fifth Reader	907
“ “ Sixth Reader	309
“ “ Seventh Reader	479
“ “ Eighth Reader	162
Ballard: Short Stories of Oral French	134
Ballard & Stewart: Short Stories for Oral Spanish	90
Bassett: Plain Story of American History	616
Bemis: Patriotic Reader	480
Bender: The Bender Primer	651
Bennett: Master Skylark	149
Bertenshaw: Longmans' Modern French Course, Part I	438
Bierman & Frank: Conversational French Reader for Beginners	147
Blaisdell: Child's Book of Health	570
“ Our Bodies and How We Live	586
“ Child Life Primer	4,559
“ Second Reader	5,103
“ Third Reader	2,933
“ Fourth Reader	2,260
Blodgett: Primer	3,006
“ First Reader	1,813
Bloomfield: Farmer Boy, Modern Classics No. 3, etc.	105
Bolemus: Everyday English Composition	58
Boyden: First Book in Algebra	547
Brigham & McFarlane: Essentials of Geography, First Book	6,292
“ “ “ “ Second Book	8,693
Brooks: English Composition, Book I	523
Brown: The Plant Baby and its Friends	125
Browne & Haldeman: Clarendon Dictionary	9,490
Bruce: Lectures Faciles	1,053
Brumbaugh: Standard Fourth Reader	1,501
“ Standard Fifth Reader	1,222
Bryce & Spaulding: Aldine First Language Book, Part I	2,325
“ “ “ “ “ “ Complete	1,300
“ “ Aldine Second Language Book	535
Buckwalter: Easy Primer,	212
“ “ “ Part I	27
“ “ “ Part II	59
“ “ First Reader	704
<i>Carried forward</i>	130,171

<i>Brought forward</i>	130,171
Buckwalter: Second Reader	1,719
" Third Reader	1,769
" Fourth Reader	3,181
" Fifth Reader	1,179
Buehler & Hotchkiss: Modern English Lessons, Book I	793
Burchill, Ettinger & Shimer: Progressive Road to Reading, Book I	3,197
Burchill, Ettinger & Shimer: Progressive Road to Reading, Book II	3,814
Burchill, Ettinger & Shimer: Progressive Road to Reading, Introductory Book III	1,939
Burchill, Ettinger & Shimer: Progressive Road to Reading, Book III	2,053
Burchill, Ettinger & Shimer: Progressive Road to Reading, Introductory Book IV	401
Burchill, Ettinger & Shimer: Progressive Road to Reading, Book IV	896
Burns: Cotter's Saturday Night and Other Poems	238
Burns's Poems	129
Capus: Pour Charmer Nos Petits	360
Carroll & Brooks: Brooks Primer	598
" " First Reader	1,297
Chancellor: Reading and Language Lessons	18
Channing: Elements of United States History	334
" Short History of the United States	1,462
Chapuzet & Daniels: Mes Premiers Pas en Français	2,447
Chardenal: The New Chardenal	864
Clarke: Treasury of War Poetry	629
Claude: Twilight Thoughts	558
Coe: School Reader, Third Grade	1,505
" " " Fourth Grade	1,933
Coe & Christie: Story Hour Reader III	598
Cole: Grade I Arithmetic, Book III	1,283
" " " Book IV	1,031
" " " Book V	587
" " " Book VI	761
" " " Book VII	404
Congdon: Music Primer, No. 1	1,663
" " " No. 2	467
Conn: Introductory Physiology and Hygiene	7,816
" Elementary Physiology and Hygiene	7,869
Cooley: Elements of Natural Philosophy	234
Cooper: The Spy	208
Culler: First Book in Physics	2,670
Cunningham: First Book for Non-English Speaking People	661
Cyr: Children's Primer	7,369
" " First Reader	4,080

Carried forward 201,185

<i>Brought forward</i>	201,185
Cyr: Children's Second Reader	4,238
“ “ Third Reader	4,169
“ “ Fourth Reader	4,620
“ “ Fifth Reader	2,556
Daly: Advanced Rational Speller	1,032
Davis: Seulette	2
Davison & Surette: Book of Words to Rote Songs, Grades I, II, III	14,714
De Amicis: Cuore	255
DeMonvert: La Belle France	468
DeSegur: Mes Malheurs de Sophie	43
D'Ooge: Latin for Beginners	54
Dopp's: Early Sea People	153
Dowling: Reading, Writing and Speaking Spanish for Beginners	832
Driggs: Live Language Lessons, Third Book	891
Dryer: Elementary Economic Geography	496
DuCroquet: Le Français parla Conversation, 8th Edition	30
Dunn: The Community and the Citizen	733
Dunton & Kelley: Graded Course in English, First Book	1,503
“ “ Graded Course in English, Language Lessons	1,273
Dunton & Kelley: Inductive Course in English, Language Lessons	893
Durrell & Hall: Arithmetic, Book I	296
“ “ “ Book II	668
“ “ “ Book III	551
Edson-Laing: Reader I	530
“ Reader II	618
“ Reader III	886
“ Reader IV	405
“ Reader V	512
Elson: Elson Primary School Reader, Book I	889
“ “ “ “ “ Book II	1,574
“ “ “ “ “ Book III	1,809
“ “ “ “ “ Book IV	1,184
Elson & Keck: Elson Grammar School Reader, Book I	849
“ “ “ “ “ “ Book II	1,260
“ “ “ “ “ “ Book III	2,094
“ “ “ “ “ “ Book IV	1,688
Elson & Runkel: Primer	845
Enekel: New Dictionary of the English and Italian Languages	150
Espinosa: Elementary Spanish Reader	219
Evans & Marsh: First Year Mathematics	1,142
Fall: Science for Beginners	190
Fassett: The Beacon Primer	3,675
“ “ “ First Reader	2,400
“ “ “ Second Reader	2,227
“ “ “ Third Reader	1,372
Finch Primer	1,370
<i>Carried forward</i>	269,543

<i>Brought forward</i>	269,543
Fiske: History of United States for Schools	738
Foster: Geschichten und Märchen	324
Franklin Arithmetics	504
Franklin Readers	811
Frye: Leading Facts in Geography, Book I	2,817
" " " " Book II	2,041
Funk & Wagnalls: Comprehensive Standard Dictionary	2,814
Funk & Wagnalls: Concise Standard Dictionary	4,738
Gifford: Elementary Lessons in Physics	1,020
" Progressive Mental Arithmetic, Book I	4,639
" " " " Book II	3,382
Gilbert & Harris: Guide Book to English, Book I	1,697
Gordy: Elementary History of the United States	2,590
" History of the United States for Schools	2,187
Griffith: Essentials of Woodworking	46
Gronow: Jung Deutschland	226
Guerber: Contes et Légendes, Part I	968
" Märchen und Erzählungen, Part I	432
" Märchen und Erzählungen, Vol. I, New Edition	60
Hale: Man Without a Country and Other Stories	320
Hall: All Spanish Method, First Book	165
Hall & Brumbaugh: Standard Primer	42
Hamilton: Standard Arithmetic, Book II	289
" " " Book III	236
Hanson: English Composition	2
Hapgood: School Needlework	60
Harris & Gilbert: Guide Book to English, Book I	211
Harris & Waldo: First Journeys in Numberland	574
Harrison: Elementary Spanish Reader	1
Harry: French Anecdotes	5
Hartwell, McGlenen & Skelton: Boston and Its Story	559
Hazen: Fourth Reader	1,373
Heath: Primer	981
" First Reader	1,186
" Second Reader	2,036
" Third Reader	2,142
" Fourth Reader	1,864
" Fifth Reader	1,222
Hervey & Hix: Horace Mann Primer	238
" " " " Reader I	305
" " " " " II	392
" " " " " III	826
" " " " " IV	760
" " " " Introductory Fourth Reader	365
Hicks: Champion Spelling Book, Part I	737
" " " " Part II	809
" " " " Complete	85
<i>Carried forward</i>	319,362

<i>Brought forward</i>	319,362
Higgins: Lessons in Physics	2,134
Higginson: Young Folks' History of the United States	194
Hills & Ford: First Spanish Course	387
Hitchcock: New Practice Book in English Composition	1,511
Holmes & Gallagher: Composition and Rhetoric	209
Howe: Primer	1,268
" First Reader	1,168
" Second Reader	1,791
" Third Reader	1,926
" Fourth Reader	3,038
" Fifth Reader	3,360
" Reader, Book VI	1,008
" " Book VII	1,462
" " Book VIII	1,119
Hoyt & Peet: Everyday Arithmetic, Book I	246
" " " " Book II	892
" " " " Book III	857
" " First Year in Number	379
Huebsch & Smith: Progressive Lessons in German	98
Hunt: Geometry	225
" Simple Problems in Industrial Arithmetic	230
James & Sanford: Our Government, Local, State and National	3,928
Jones: First Reader	139
" Second Reader	2,672
" Third Reader	4,176
" Fourth Reader	4,865
" Fifth Reader	3,875
" The Child's Own Spelling Book	2,503
Joynes: French Fairy Tales	93
Judson & Bender: Graded Literature Readers, First Book	216
" " " " " Second Book	333
" " " " " Third Book	489
" " " " " Fourth Book	463
" " " " " Fifth Book	40
Kelley & Morse: Natural Speller, Book I	2,223
" " " " Book II	2,173
King: Elementary Geography	6,542
" Advanced Geography	3,885
Kittredge: Practical Homemaking	30
Krohn: First Book in Physiology and Hygiene	4,797
" Graded Lessons in Physiology and Hygiene	4,838
" & Crumbine: Graded Lessons in Physiology and Hygiene	236
Lewis: Lippincott Primer	513
" " First Reader	400
" " Second Reader	866
Lincoln: Boston School Kitchen Text-book	25
Lister: Writing Lessons for Primary Grades	35,839

Carried forward 429,023

<i>Brought forward</i>	429,023
Lohmeyer: Der Geissbub von Engelberg	669
Macaulay: Lays of Ancient Rome	233
Macdermott: Lectura Natural de Heath, Libro Primero	287
“ “ “ “ “ Segundo	36
“ “ “ “ “ Tercero	49
McLaughlin & Gilchrist: New Educational First Music Reader	10,654
McLaughlin & Gilchrist: New Educational Second Music Reader	5,688
McLaughlin & Gilchrist: New Educational Third Music Reader	5,657
McLaughlin & Gilchrist: New Educational Fourth Music Reader	5,234
McLaughlin & Gilchrist: New Educational Fifth Music Reader	3,964
McLaughlin & Van Tyne: History of the United States	633
“ “ History of United States for Schools, Vol. I	145
“ “ History of United States for Schools, Vol. II	40
McMaster: Brief History of the United States	814
Mace: School History of the United States	275
Mairet: La Tache du Petit Pierre	45
Marshall: Business Speller and Technical Word Book	48
Mason & Veazie: National Fourth Music Reader	225
Masterpieces of American Literature	5,113
Meras: Le Petit Vocabulaire	90
“ Le Premier Livre	1,788
Meras & Roth: Petits Contes de France	125
“ “ Pequeno Vocabulario	379
Meservey: Bookkeeping, Single Entry	146
Metcalf: English Grammar	1,022
“ Language Exercises	171
Metcalf & Bright: Language Lessons, Part I	1,361
“ “ “ “ Part II	1,058
Metcalf & Rafter: Language Series, Book I	23,061
“ “ “ “ Book II	20,291
Mickens & Robinson: Mother Goose Reader	1,733
Miller: Practical English Composition, Book I	61
Miller & Meras: Ein Wortschatz	93
Mims: The Van Dyke Book	105
Mitchell: Public School Class Method for Violin, Book I	377
“ “ “ “ “ “ Book II	286
Monroe: New Fourth Reader	1,173
Montgomery: Elementary American History	7,183
“ Leading Facts of American History	9,739
Moore: Second Book for Non-English Speaking People	574
Morey: Elementary Arithmetic, Part I	18
<i>Carried forward</i>	539,666

<i>Brought forward</i>	539,666
Morey: Elementary Arithmetic, Part II	137
“ “ “ Part III	151
“ Advanced Arithmetic, Part I	156
“ “ “ Part II	145
“ “ “ Part III	183
“ Outlines of Greek History	244
Morris: Household Science and Arts	13,993
Moulton: Short Stories	434
Mowry: Elements of Civil Government	397
Murray Wide Awake Junior	727
“ “ “ Primer	5,500
“ “ “ First Reader	4,824
“ “ “ Second Reader	5,318
“ “ “ Third Reader	3,164
“ “ “ Fourth Reader	2,242
Myers: Ancient History, Rev. Ed.	105
“ Arithmetic, Book I	210
“ “ Book II	550
“ “ Book III	349
Nichols: New Graded Lessons in Arithmetic, Book III	5,137
“ “ “ “ “ Book IV	6,024
“ “ “ “ “ Book V	4,709
“ “ “ “ “ Book VI	3,935
“ “ “ “ “ Book VII	3,311
“ “ “ “ “ Book VIII	2,298
Noyes & Guild: Sunshine Primer	530
Palmer Method of Business Writing	67,970
Palmer Method of Business Writing: Business and High School Edition	9,636
Patton: Causeries en France	25
Pearson: Essentials of Latin for Beginners	293
Pelo & Gardner: Sanborn Speller, Part I	46
“ “ “ “ Part II	366
“ “ “ “ Part III	51
Perkins: Beginning Latin Book	30
Pichon: Premiers Lecons de Vocabulaire et d'Elocution	161
Pichon-Sattler: Deutsches Lese und Redebuch	335
Powell: The Narrative Poems of Longfellow	100
Redway & Hinman: Natural Introductory Geography	2,475
“ “ “ School Geography	2,660
Reinsch: Civil Government	248
Rhodes: Old Testament Narratives	44
Ripley & Tapper: Natural Music Readers, old edition	752
“ “ “ Harmonic Primer	6,656
“ “ “ “ First Music Reader	4,104
“ “ “ “ Second Music Reader	3,495
“ “ “ “ Third Music Reader	3,706
<i>Carried forward</i>	707,592

<i>Brought forward</i>	707,592
Ripley & Tapper: Natural Harmonic Fourth Music Reader	3,262
" " " " Fifth Music Reader	1,670
Ritchie: Fabulae Faciles	188
" Primer of Sanitation	2,030
Ritchie & Caldwell: Primer of Hygiene	4,306
" " " " Physiology	663
Robbins, Dressel & Graff: New Barnes Readers, Book I	89
" " " " " Primer	40
Scott: Elementary Latin	73
Scott & Denny: Elementary Composition	186
Scott & Southworth: Lessons in English, Book I	4,964
Seeligmann: Altes und Neues, An Easy German Reader for Beginners, Revised	124
Sensenig-Anderson: Introductory Arithmetic	448
" " Essentials of Arithmetic	994
Shakespeare: As You Like It	190
" Midsummer Night's Dream	430
" Tempest	232
Sheldon-Barnes: American History	314
Snow & Lebon: Easy French	242
Solano: Class-Room Spanish	382
Southworth: A First Book in American History with European Beginnings	316
Southworth & Paine: Bugle Calls of Liberty	238
Southworth & Stone: Exercise Book in Arithmetic	384
Spaulding & Bryce: Aldine Primer	4,281
" " " First Reader	4,790
" " " Second Reader	4,084
" " " Third Reader	3,767
" " " Fourth Grade Reader	1,558
" " " Fifth Grade Reader	705
" " " Sixth Grade Reader	471
" " " Seventh Grade Reader	522
Spink: French Plays for Children	182
Stone: History of England	499
Stone-Millis: Arithmetic, Primary Book	6,242
" " " Intermediate Book	9,074
" " " Advanced Book	7,682
Stowell: Healthy Body	538
Summers: Primer	201
" First Reader	249
" Second Reader	355
Swinton: Language Lessons	62
Talbot: Le Français et sa Patrie	173
Tappan: Our Country's Story	2,749
Tarbell: Introductory Geography	2,253
" Complete Geography	893

Carried forward 780,687

<i>Brought forward</i>	780,687
Tarr & McMurry: Geography, Book I, Part 1	1,638
“ “ “ Book I, Part 2	847
“ “ “ Book I, Complete	7,290
“ “ “ Book II, Part 1	2,308
“ “ “ Book II, Part 2	2,115
“ “ “ Book II, Complete	13,807
“ “ Geographies, old edition	210
Thwaites & Kendall: History of the United States for Grammar Schools	1,136
Tuell & Fowler: First Book in Latin	250
Tufts: Cecilian Series of Study and Song, Book III	1,848
“ “ “ “ “ Book IV	1,490
Tufts: Cecilian Series of Study and Song, Books III and IV, combined	952
Tufts & Holt: New Normal First Music Reader	8,308
“ “ “ “ Second Music Reader, Part 1	892
“ “ “ “ “ “ “ Part 2	777
“ “ “ “ “ “ “ Complete	3,836
“ “ “ “ Third Music Reader, Part 1	2,842
“ “ “ “ “ “ “ Part 2	456
“ “ “ “ “ “ “ Complete	1,135
Van Buskirk & Smith: The Science of Everyday Life	51
Van Sickle, Seegmiller & Jenkins: Riverside Primer	367
“ “ “ Riverside First Reader	408
“ “ “ Riverside Second Reader	1,369
“ “ “ Riverside Third Reader	1,304
“ “ “ Riverside Fourth Reader	777
“ “ “ Riverside Fifth Reader	655
“ “ “ Riverside Sixth Reader	435
Van Tuyl: Essentials of Business Arithmetic	682
Varney: Robin Reader	2,519
Vosburgh & Gentleman: Junior High School Mathematics, First Course	4,905
Vosburgh & Gentleman: Junior High School Mathematics, Second Course	3,602
Vosburgh & Gentleman: Junior High School Mathematics, Third Course	493
Wallach: First Book in English for Foreigners	219
“ Second Book in English for Foreigners	29
Walsh & Suzzallo: Arithmetic, Book I	126
“ “ “ Book II	551
“ “ “ Book III	270
Walton & Holmes: Arithmetic, Book I	4,681
“ “ “ Book II	10,060
“ “ “ Book III	9,446
“ “ “ Book IV	5,069
Ward: Sentence and Theme	403

Carried forward 881,245

<i>Brought forward</i>	881,245
Ward: Punctuation Leaves for above	250
Webster: Academic Dictionary	2,460
" Elementary School Dictionary	1,350
" Shorter School Dictionary	1,377
Wentworth & Smith: Arithmetic, Book I	296
" " " Book II	1,226
" " " Book III	514
" " Essentials of Arithmetic, Primary Book	50
Wentworth & Smith: Essentials of Arithmetic, Intermediate Book	152
Wentworth & Smith: Essentials of Arithmetic, Advanced Book	24
Werner: Primer	149
Williams & Fisher: Elements of the Theory and Practice of Cookery	19
Woodburn & Moran: Elementary American History and Government	5,593
Woodburn & Moran: Introduction to American History	137
Wood: Practical Grammar and Composition	137
Worcester: New Primary Dictionary	3,577
" Comprehensive Dictionary	17,875
Worcester: New Pronouncing Speller	764
" New School Dictionary of the English Language	135
Young & Jackson: Appleton Arithmetic, Primary	686
" " " " Second Book	1,031
" " " " Third Book	563
Miscellaneous books in Hyde Park schools	2,795
Total	<u>922,405</u>

SUMMARY TEXT-BOOKS CHARGED TO SCHOOLS JANUARY 1, 1921.

Normal, Latin and high schools	352,153
Elementary schools	922,405
Boston Clerical School	1,848
Horace Mann School	1,325
Trade School for Girls	435
Boston Trade School	2,312
Continuation schools	549
Day School for Immigrants	272
Classes for Conservation of Eyesight	215
Speech Improvement classes	320
Boston Disciplinary Day School	375
Evening schools	33,481
Total	<u>1,315,690</u>

This shows a net increase of 75,932 books during the year.

**ITEMIZED APPROPRIATION ORDER WITH
DETAILED ESTIMATES FOR THE
FINANCIAL YEAR 1921-22.**

BUDGET.

APPROPRIATIONS, 1921-1922.

OFFICE OF THE BUSINESS AGENT OF THE SCHOOL COMMITTEE,
ROOM 51, 15 BEACON STREET, June 6, 1921.

To the School Committee:

In compliance with paragraph 2 of section 99 of the rules, I submit herewith the estimates and itemized appropriation order to cover the expenses of the public schools for the financial year February 1, 1921, to January 31, 1922, both included.

These estimates show the cost of maintenance of the public schools on the basis existing December 1, 1920, and the costs of any provisions for growth or expansion of any kind are set forth separately.

The cost of increasing the salaries of teachers, members of the supervising staff, janitors, attendance officers, and other employees has been estimated and is shown separately.

The average valuation of the city for the three years 1918, 1919 and 1920, with all abatements allowed up to December 31, 1920, as certified to his Honor the Mayor by the Board of Assessors, is \$1,526,365,954.67. This is the sum upon which all appropriations by the City Council and the School Committee for the financial year 1921-22 are based.

The School Committee is authorized by law to appropriate the following sums:

(a.) Six dollars and thirty cents upon each one thousand dollars of the valuation of the city for general school purposes. (Chapter 206 of the Special Acts of 1919, chapter 249 of the Special Acts of 1919, and chapter 641 of the Acts of 1920.)

(b.) One dollar and sixty-three cents upon each one thousand dollars of the valuation of the city for the construction and furnishing of new school buildings, both temporary and permanent, including the taking of land therefor, and for school yards and the preparing of school yards for use, and for the rent of hired school accommodations. (Chapter 206 of the Special Acts of 1919 and chapter 524 of the Acts of 1920.)

(c.) Eighty-four cents upon each one thousand dollars of the valuation of the city for the alteration and repair of school buildings, and for furniture, fixtures and means of escape in case of fire, and for fire protection for existing buildings, and for improving existing school yards. (Chapter 206 of the Special Acts of 1919 and chapter 524 of the Acts of 1920.)

(d.) Eleven cents upon each one thousand dollars of the valuation of the city for organizing and conducting physical training and exercises, athletics, sports, games and play, and for providing apparatus, equipment and facilities for the same in buildings, yards and playgrounds under the control of the School Committee, or upon any other land which the committee may have the right to use for this purpose, under the

provisions of chapter 295 of the Acts of 1907. (Chapter 206 of the Special Acts of 1919, chapter 249 of the Special Acts of 1919, and chapter 641 of the Acts of 1920.)

(e.) Nine cents upon each one thousand dollars of the valuation of the city for the employment of one supervising female nurse and so many district female nurses as, in the opinion of said committee, are necessary in accordance with the provisions of chapter 357 of the Acts of 1907, and for the employment of such number of school physicians, as, in the opinion of the School Committee, may be necessary, and for the care of teeth of school children. (Chapter 206 of the Special Acts of 1919; chapter 249 of the Special Acts of 1919, and chapter 641 of the Acts of 1920.)

(f.) Three cents upon each one thousand dollars of the valuation of the city for the purpose of conducting educational and recreative activities in or upon school property under the control of the School Committee, and the use thereof by individuals and associations in accordance with the provisions of chapter 195 of the Acts of 1912 and chapter 86 of the Special Acts of 1916. (Chapter 206 of the Special Acts of 1919 and chapter 641 of the Acts of 1920.)

(g.) Seven cents upon each one thousand dollars of the valuation of the city for the payment of pensions to members of the teaching or supervising staff of the public schools of the city, and to persons who were annuitants of the Boston Teachers' Retirement Fund at the time when chapter 589 of the Acts of 1908 took effect, and other teachers who had retired prior to said time, in accordance with the provisions of said chapter 589, chapter 537 of the Acts of 1909, chapter 617 of the Acts of 1910, chapter 569 of the Acts of 1912, and acts in amendment thereof, and of the provisions of chapter 206 of the Special Acts of 1919. (Chapter 206 of the Special Acts of 1919.)

(h.) Two cents upon each one thousand dollars of the valuation of the city for promoting the Americanization and better training for citizenship of foreign-born persons. (Chapter 206 of the Special Acts of 1919.)

(i.) Two cents upon each one thousand dollars of the valuation of the city for vocational guidance. (Chapter 206 of the Special Acts of 1919.)

(j.) The unexpended balance for the financial year 1920-21.

(k.) The excess of income, if any, for the financial year 1920-21 over that estimated.

(l.) The estimated income for the financial year 1921-22.

(m.) Estimated allotment, Smith-Hughes Fund, 1921-22.

TOTAL MONEY AVAILABLE.

Exclusive of the money available for new school buildings, lands, yards and furnishings, viz., one dollar and sixty-three cents on each one thousand dollars of the valuation and amounting to \$2,487,976.50, the sums available for the financial year 1921-22 are as follows:

\$6.30 per \$1,000 for general purposes	\$9,616,105 51
.84 per \$1,000 for repairs and alterations to school buildings	1,282,147 40
<i>Carried forward</i>	<u>\$10,898,252 91</u>

<i>Brought forward</i>	\$10,898,252 91
\$0.11 per \$1,000 for physical education	167,900 25
.09 per \$1,000 for school physicians and nurses	137,372 94
.03 per \$1,000 for extended use of the public schools	45,790 98
.07 per \$1,000 for pensions to teachers	106,845 62
.02 per \$1,000 for promoting Americanization	30,527 32
.02 per \$1,000 for vocational guidance	30,527 32
Unexpended balance general appropriation 1920-21	1,904 17
Unexpended balance, appropriation Schoolhouse Department, 1920-21	1,881 82
Excess of income over amount estimated	43,506 50
Estimated income 1921-22	284,000 00
Smith-Hughes Fund (estimated allotment)	32,000 00
Total amount available	<u>\$11,780,509 83</u>

INCREASES IN SALARIES OF INSTRUCTORS.

The increases in salaries of instructors for the past eleven years have been as follows:

1910-11 over 1909-10	\$136,039 34
1911-12 over 1910-11	99,206 87
1912-13 over 1911-12	321,488 72
1913-14 over 1912-13	278,135 70
1914-15 over 1913-14	182,608 65
1915-16 over 1914-15	201,297 13
1916-17 over 1915-16	78,656 15
1917-18 over 1916-17	84,146 20
1918-19 over 1917-18	149,121 62
1919-20 over 1918-19	645,818 56
1920-21 over 1919-20	1,465,904 19
Total increase in eleven years	<u>\$3,642,423 13</u>

The estimated increase in the salaries of instructors for the current year over that of 1920-21 is \$1,279,218.19.

On April 18, 1921 the School Committee passed an order appropriating certain sums on account. The balance of the amounts as set forth in the following estimates should therefore be appropriated, and I recommend the passage of the accompanying order which carries this intention into effect.

WILLIAM T. KEOUGH,
Business Agent.

ESTIMATES FOR FINANCIAL YEAR, 1921-22.

SALARIES OF INSTRUCTORS.

Normal School.

Normal School	\$45,525 00	
Estimated allowance for growth in number of pupils	550 00	
1 penmanship teacher from September 1	550 00	
	<hr/>	
	\$46,625 00	
Reduction in estimates	626 00	
	<hr/>	\$45,999 00

Latin and High Schools.

Public Latin	\$95,002 67	
Girls' Latin	61,384 26	
Brighton High	45,879 60	
Charlestown High	46,759 73	
Dorchester High	162,431 71	
East Boston High	56,884 54	
English High	189,670 97	
Girls' High	137,243 45	
High School of Commerce	130,375 33	
High School of Practical Arts	74,435 23	
Hyde Park High	68,246 10	
Mechanic Arts High	160,354 46	
Roxbury High	83,094 79	
South Boston High	74,231 34	
West Roxbury High	68,300 34	
Laboratory assistance, English High	600 00	
Laboratory assistance, Girls' High	500 00	
Temporary teachers	23,652 00	
10 junior masters, to fill vacancies, from January 1	17,640 00	
Estimated cost of promotions	656 00	
Estimated allowance for growth in number of pupils	1,835 00	
2 co-operative instructors, summer term	480 00	
1 additional industrial instructor, from April 1	1,251 00	
1 additional assistant, from April 1	1,251 00	
	<hr/>	
	\$1,502,159 52	
Reduction in estimates	13,867 41	
	<hr/>	1,488,292 11

Elementary School Districts (Including Kindergarten Teachers.)

Abraham Lincoln	\$90,798 85
Agassiz	40,379 46
Bennett	71,535 32
Bigelow	47,320 20
Blackinton-John Cheverus	70,793 25
Bowditch	51,738 03
Bowdoin	45,560 60
Bunker Hill	36,293 59
Chapman	52,546 65
Charles Sumner	52,178 53
Christopher Gibson	48,565 19
Dearborn	84,484 81
Dillaway	55,741 87
Dudley	58,013 54
Dwight	42,418 50
Edmund P. Tileston	44,387 47
Edward Everett	75,305 19
Elihu Greenwood	55,670 12
Eliot	109,667 40
Emerson	64,296 67
Everett	34,795 20
Francis Parkman	32,995 54
Franklin	52,738 03
Frederic W. Lincoln	39,335 19
Gaston	48,284 53
George Putnam	67,644 85
Gilbert Stuart	41,051 33
Hancock	110,588 11
Harvard-Frothingham	61,063 06
Henry Grew	33,870 67
Henry L. Pierce	79,115 13
Hugh O'Brien	69,758 38
Hyde	38,376 00
Jefferson	67,880 45
John A. Andrew	41,039 33
John Marshall	60,517 00
John Winthrop	73,229 93
Julia Ward Howe	47,186 98
Lawrence	43,891 98
Lewis	67,775 86
Longfellow	60,831 20
Lowell	55,947 57
Martin	39,658 94
Mary Hemenway	91,608 53
Mather	106,453 61
Minot	28,026 48
Norcross	49,275 50
Oliver Hazard Perry	37,537 72

Oliver Wendell Holmes	\$52,144 40
Phillips Brooks	72,942 02
Prescott	32,003 86
Prince	46,951 19
Quincy	64,266 69
Rice	41,175 66
Robert G. Shaw	59,977 73
Roger Wolcott	133,708 81
Samuel Adams	104,075 52
Sherwin	57,189 93
Shurtleff	37,218 93
Theodore Lyman	62,193 26
Thomas Gardner	69,417 59
Thomas N. Hart	58,029 00
Ulysses S. Grant	65,149 38
Warren	51,293 21
Washington	82,931 37
Washington Allston	52,139 06
Wells	84,823 42
Wendell Phillips	73,024 90
William E. Endicott	73,576 47
William E. Russell	49,093 59
William Lloyd Garrison	44,020 94
Allowance for special and emergency assistants	201,301 00
Assignment of Marie A. Solano to super- vision of language work in intermediate classes	600 00
83 assistants (vacancies)	89,640 00
15 assistants, kindergarten (vacancies)	14,400 00
Pupil clerical assistance	3,500 00
Estimated cost of promotions	206 00
1 sub-master, to fill vacancy, from Septem- ber 1	585 00
1 additional assistant, kindergarten, from March 1	900 00
4 additional assistants, kindergarten, from September 1	1,260 00
7 additional instructors, special classes, from September 1	2,821 00
Pupil clerical assistance, 368 additional periods per week (35 weeks)	3,850 00
	<hr/>
	\$4,564,582 27
Reduction in estimates	33,436 00
	<hr/>
	\$4,531,146 27

Horace Mann School.

Principal and teachers	\$27,122 26
Estimated allowance for growth in number of pupils	805 00

1 Assistant assigned to afternoon classes in lip reading in day schools	\$120 00	
	<hr/>	\$28,047 26

*Trade School for Girls (Day, Extension
and Summer Classes).*

Master, teachers and clerks	\$64,522 65	
4 Emergency Trade Assistants	831 25	
2 Student Aids	353 50	
1 Aid	277 50	
	<hr/>	65,984 90

Boston Trade School.

Master, teachers and clerks, day school (exist- ing force)	\$53,974 19	
2 Tool keepers	1,116 00	
2 Apprentice Helpers	1,488 00	
4 Temporary Shop Instructors, to June 23	5,952 00	
2 Temporary Instructors in Academic and Technical Branches, to June 23	2,232 00	
1 Temporary Shop Foreman, to June 23	1,860 00	
Estimated allowance for growth in number of pupils	3,653 50	
	<hr/>	70,275 69

Boston Clerical School.

Head-master and teachers	\$20,705 19	
Temporary teachers	1,236 00	
	<hr/>	21,941 19

Boston Disciplinary Day School.

Teachers	5,673 60
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Department of Manual Arts.

Director	\$3,780 00	
First Assistant Director	3,212 33	
2 Assistant Directors	5,084 00	
1 Acting Assistant Director	3,060 00	
2 First Assistants	4,701 60	
7 Assistants	14,607 20	
6 Shop Foremen	12,096 00	
5 Foremen, Shop Work	10,008 26	
12 Instructors in Manual Training	23,040 00	
39 Assistant Instructors in Manual Training	70,134 40	
17 Shop Instructors	31,817 33	
9 Instructors, Shop Work	16,392 26	
1 Prevocational Assistant, assigned	2,148 00	
1 Assistant, Elementary Schools, assigned	1,752 00	
1 Assistant Instructor in Manual Training, one-half time	906 00	
2 Temporary Instructors, Shop Work	2,976 00	

1 Temporary Shop Instructor, on three-fifths time	\$893 00	
Instructors in Gardening, Supervisors of Gardening, and Assistant Supervisors of Gardening	5,700 00	
3 Vocational Art Instructors (Art Museum) on part time, and 1 Monitor on half time	1,375 00	
Estimated cost of promotions	223 00	
Estimated allowance for growth in number of pupils	6,616 00	
2 additional Instructors, Shop Work, from September 1	1,029 00	
Instructors in Recreational Handicrafts	800 00	
	<hr/>	\$222,351 38

Department of Household Science and Arts.

Director	\$3,180 00	
Assistant Director	2,076 00	
43 Teachers of Cookery	70,620 65	
66 Teachers of Sewing	104,966 38	
Temporary Teachers, Cookery	2,820 00	
Temporary Teachers, Sewing	2,820 00	
6 additional Teachers of Sewing, from September 1	2,100 00	
2 additional Teachers of Cookery, from September 1	700 00	
2 Trade Assistants, from September 1	1,008 00	
	<hr/>	190,291 03

Department of Music.

Director	\$3,780 00	
4 Assistant Directors	11,608 00	
9 Assistants	16,949 33	
Assignments of teachers, day schools, to instrumental instruction	350 00	
Additional assignments of teachers, day schools, to instrumental instruction	150 00	
	<hr/>	32,837 33

Speech Improvement Classes.

Teachers	18,597 87
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Continuation School.

Principal and teachers	\$111,677 58	
Temporary teachers now in service	7,634 00	
Estimated cost of promotions	84 00	
Estimated allowance for growth in number of pupils	1,944 00	
Temporary clerical assistance, except during the summer	633 50	
	<hr/>	121,973 08

Department of Evening Schools.

Director	\$3,900 00	
Supervisor of Division C Classes	308 00	
	<hr/>	\$4,208 00

Evening High Schools.

Principals, teachers and clerical assistants, existing schools	42,447 02
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Evening Elementary Schools.

Principals, teachers and clerical assistants, existing schools	\$43,120 00	
Estimated allowance for growth in number of pupils	9,500 00	
	<hr/>	52,620 00

Day Practical Arts Classes.

Teachers, afternoon classes	\$900 00	
Teachers, summer classes (canning)	440 00	
	<hr/>	1,340 00

Boston Trade School, Evening Classes.

Teachers and clerks	\$8,500 00	
Estimated allowance for growth in number of pupils	3,200 00	
	<hr/>	11,700 00

Day School for Immigrants.

Teachers	\$3,371 47	
Special Assistants now employed	10,119 00	
Estimated cost of promotions	121 00	
Estimated allowance for growth in number of pupils	3,400 00	
	<hr/>	17,011 47

SUMMER REVIEW SCHOOLS.

High Review School.

Principal and teachers	\$4,320 00	
Estimated allowance for growth in number of pupils	832 00	
	<hr/>	5,152 00

Elementary Review Schools.

Principals and teachers	\$16,820 00	
Estimated allowance for growth in number of pupils	400 00	
	<hr/>	17,220 00

Department of Practice and Training.

First Assistant Director	\$2,761 67	
4 Assistant Directors	9,729 34	
2 Primary Supervisors	4,008 00	
	<hr/>	
	\$16,499 01	
Reduction in estimates	1,640 00	
	<hr/>	\$14,859 01

Director of Kindergartens.

Director	\$3,060 00	
Assistant Director	1,980 00	
	<hr/>	5,040 00

Director of Special Classes.

Director		2,700 00
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Department of Salesmanship.

Director	—	
Junior Master assigned as Commercial Co-ordinator	\$3,035 00	
	<hr/>	3,035 00

Director of Penmanship.

Director		2,500 00
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Vocational Guidance.

Director	\$2,652 00	
4 Vocational Assistants	8,016 00	
2 additional Vocational Assistants, from September 1	1,552 00	
2 Temporary Vocational Assistants	2,882 00	
1 Temporary Vocational Assistant from September 14—6 days a week at \$6 per day (14 weeks)	504 00	
90 Vocational Counsellors, from September 1	1,312 00	
	<hr/>	16,918 00

Chief Examiner.

Chief Examiner		3,654 40
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Department of Educational Investigation and Measurement.

Assistant Director of Educational Investigation and Measurement	\$3,060 00	
Temporary Examiner in Penmanship	905 00	
Examiner in Penmanship (to fill vacancy), from September 1	626 00	
Salary of elementary assistant assigned	1,832 27	
Salary of research assistant	1,854 93	

Study of intermediate program	—	
Supervision of testing summer work	\$200 00	
Correction and tabulation, intelligence tests	500 00	
	<hr/>	
	\$8,978 20	
Reduction in estimates	300 00	
	<hr/>	
		\$8,678 20
<i>Miscellaneous.</i>		
Salary adjustments		8,000 00
Payment as difference in compensation on account of military or naval service		4,000 00
		<hr/>
		\$7,064,493 81
Estimated cost of increasing salaries of teachers and members of the supervising staff		857,056 00
		<hr/>
Total, salaries of instructors		<u>\$7,921,549 81</u>

SALARIES OF OFFICERS.

Officers, Clerks, Assistants and Stenographers.

Superintendent	\$10,000 00	
Assistants (29, including one part time) to the Superintendent	35,412 00	
Assistant Superintendents (5)	30,000 00	
Secretary	5,496 00	
Assistant Secretary	3,000 00	
Assistants (8) to the Secretary	11,336 00	
Business Agent	5,496 00	
Chief Accountant (1), assistants (23), and chauffeurs (2) to the Business Agent	41,674 44	
Schoolhouse Custodian	3,300 00	
Clerk to Schoolhouse Custodian	1,352 00	
City Treasurer, Custodian of the Retirement Fund	1,500 00	
Telephone operator	988 00	
Substitute telephone operator	300 00	
Superintendent, temporary assistance	2,000 00	
Secretary, temporary assistance	200 00	
Business Agent, temporary assistance	1,800 00	
Schoolhouse Custodian, temporary assistance	60 00	
Allowance for increases in salary:		
Schoolhouse Custodian	200 00	
Additional assistance:		
1 additional assistant to Superintendent, from September 1	346 67	
	<hr/>	
Officers, clerks, assistants and stenographers		\$154,461 11

Attendance Officers.

1 Chief Attendance Officer	\$3,120 00	
26 Attendance Officers	50,634 60	
	<hr/>	
		53,754 60

Supervisor of Licensed Minors.

Supervisor	\$2,220 00	
Temporary Assistant to Supervisor (1 day per week)	110 00	
	<hr/>	\$2,330 00

Newsboys' Trial Board.

Salaries, Judges	\$78 00	
Salary, Clerk	26 00	
	<hr/>	104 00
		<hr/>
		\$210,649 71

Estimated cost of increasing salaries of Chief Attendance Officer, Attendance Officers, and Supervisor of Licensed Minors	5,984 00
Total, salaries of officers	<u>\$216,633 71</u>

SALARIES OF JANITORS.

Normal Group:

Janitor	\$10,192 00	
Matron	858 00	
	<hr/>	\$11,050 00

Latin and High Schools:

English High and Public Latin	7,999 16
Brighton High	3,995 16
Charlestown High	3,886 72

Dorchester High:

Janitor	\$7,659 60	
Additional compensation	600 00	
Matrons (2)	1,716 00	
3 Portables	396 24	
	<hr/>	10,371 84

East Boston High	3,860 48
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Girls' High:

Janitor	\$6,445 92	
Matron	858 00	
	<hr/>	7,303 92

High School of Commerce	6,507 80
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High School of Practical Arts:

Janitor	\$6,014 84	
Matron	858 00	
	<hr/>	6,872 84

Hyde Park High	3,738 80
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Mechanic Arts High	9,147 84
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Roxbury High	5,220 80
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South Boston High:

Janitor	\$5,219 24	
Matron	858 00	
	<hr/>	6,077 24

West Roxbury High:		
Janitor	\$4,382 56	
Matron	858 00	
3 Portables	396 24	
	<hr/>	5,636 80
Normal, Latin and High Schools		<u>\$91,669 40</u>
Normal, Latin and High Schools, as above		\$91,669 40
239 Elementary School Buildings:		
Janitors	\$389,990 64	
Matrons (4)	3,432 00	
165 Portables	22,268 48	
	<hr/>	415,691 12
Hired Accommodations:		
Barnard Memorial	\$300 00	
Lincoln House	100 00	
	<hr/>	400 00
Special Schools:		
Horace Mann School:		
Janitor	\$1,465 36	
Matron	858 00	
	<hr/>	2,323 36
Trade School for Girls		3,044 08
Boston Trade School		6,843 72
Continuation School:		
25 La Grange street	\$1,667 64	
Brimmer Building	2,318 16	
278B Tremont street	243 36	
2 Portables	351 53	
	<hr/>	4,580 69
Boston Disciplinary Day School		—
Evening schools, existing schools		10,300 00
Summer Review schools		1,300 00
Supply room, Dartmouth street		659 36
218 Tremont street (employment certificates, etc.)		1,086 28
Gardening and canning classes		500 00
Additional compensation for kindergarten sweeping		1,000 00
Day School for Immigrants		1,200 00
Mason Street Building		3,068 00
Order of Court (compensation to Mrs Agnes C. White, 282d to 333d week, inclusive)		520 00
Janitors on leave of absence		1,860 00
Temporary assistance		—
1 matron from April 1 (Roxbury High)		643 50
Janitor service, new buildings to be completed during the year		3,000 00

Vocational meetings and promotional courses . . .	\$250 00
Payment as difference in compensation on account of military or naval service . . . ; . . . ;	2,000 00
	<hr/>
Estimated cost of increasing salaries	\$551,939 51
	<hr/>
Total, salaries of janitors	<u>\$557,339 51</u>

FUEL AND LIGHT.

Bituminous coal:

6,000 tons put into bins up to May 15, 1921	\$72,492 13
Estimated cost of storage and delivery of 410 tons of coal in storage May 15, 1921	1,558 00
16,500 tons (estimated) to be delivered in schools under contract subsequent to May 15, 1921	153,969 14
3,000 tons to be purchased and put in storage for reserve supply, cost including storage	34,050 00
	<hr/>
Total for bituminous coal	\$262,069 27

Anthracite Coal:

4,100 tons put into bins up to May 15, 1921	\$66,371 62
5,100 tons estimated to be delivered under contract subsequent to May 15, 1921, average price	69,705 00
	<hr/>
Total for anthracite coal	136,076 62

375 cords of wood at \$18 per cord, including sawing, split- ting and housing	6,750 00
Cost of expert services	1,700 00
Cost of moving coal and wood	3,004 11
Fuel for new buildings to be completed during the year .	1,750 00
	<hr/>
Total for fuel	\$411,350 00

Gas	\$9,400 00
Electric current for light	58,000 00
Mazda lamps	300 00
Light for new buildings to be completed dur- ing the year	550 00
	<hr/>
Total for light	68,250 00

Electric current for power	\$10,800 00	
Power for new buildings to be completed during the year	750 00	
	<hr/>	
Total for power		\$11,550 00
		<hr/>
		\$491,150 00
Credit: Amount charged to Extended Use of the Public Schools, for fuel and light		10,500 00
		<hr/>
Total, fuel and light		<u>\$480,650 00</u>

SUPPLIES AND INCIDENTALS.

Normal School.

260 pupils at \$6.60	\$1,716 00	
Increase in allowance, 260 pupils at \$3.40	884 00	
Drawing supplies	200 00	
Manual training supplies	50 00	
Additional appropriation (music readers)	400 00	
	<hr/>	
Total for Normal School		\$3,250 00
(Total allowance per pupil, \$12.50.)		

Latin and High Schools.

17,102 pupils, as per schedule following, from \$3.86 per pupil to \$2.61 per pupil (average \$3.54)	\$60,603 97	
Increase in allowance, 17,102 pupils at \$1.46	24,968 92	
Additional allowance, Mechanic Arts High	3,825 00	
Manual training supplies (except Mechanic Arts High)	6,000 00	
Drawing supplies, art books, models, etc.	3,500 00	
Penmanship supplies and special materials	150 00	
Commercial machines, and rental of typewriters (231 now on rental, 16 to be rented during 1921, to take the place of expired loans)	11,385 00	
Repairs to typewriters	900 00	
New typewriters	40,000 00	
	<hr/>	
Total for Latin and high schools		151,332 89
(Total allowance per pupil, \$8.84.)		

Elementary Schools.

Grades, 87,931 pupils as per schedule following, from \$1.47 to \$0.97 per pupil (average \$1.37)	\$120,836 52	
Increase in allowance, 87,931 pupils at \$0.63	55,396 53	
Kindergartens, 7,882 pupils (average \$0.55)	4,335 10	
Increase in allowance, 7,882 pupils at \$0.30	2,364 60	

Supplies for connecting the work of the kindergarten and the primary grades	—	
Allowance for ninth grade classes, 1,366 pupils at \$5	\$6,830 00	
Wendell Phillips: special class supplies	150 00	
Dwight: special class supplies	700 00	
Dwight: hospital class supplies	100 00	
Sherwin: special class supplies	400 00	
Dorchester, additional special class: special class supplies	250 00	
Regular manual training supplies and equipment	46,000 00	
Manual training supplies and equipment, gardening	2,000 00	
Special class manual training supplies	950 00	
Drawing supplies and equipment for the grades, including vases, models, plants, charts and illustrative materials	22,300 00	
Special class drawing supplies	600 00	
Cookery supplies and equipment	14,000 00	
Special class cooking supplies	650 00	
Sewing supplies for pupils unable to purchase them	250 00	
Special class supplies	1,050 00	
Penmanship supplies and special materials	1,300 00	
Recreational handicraft supplies	1,000 00	
<hr/>		
Total for elementary schools	\$281,462 75	
(Total allowance per pupil, \$2.93.)		

Boston Clerical School.

183 pupils at \$5	\$925 00	
Increase in allowance, 183 pupils at \$2	366 00	
Repairs to typewriters	150 00	
New typewriters	2,500 00	
Commercial machines and rental of typewriters	500 00	
<hr/>		
		4,441 00

Horace Mann School.

140 pupils at \$2.99 (exclusive of traveling expenses)	\$418 60	
Increase in allowance, 140 pupils at \$1.01	141 40	
<hr/>		
		560 00

Trade School for Girls. (Day and Extension Classes.)

Books, supplies and equipment, printing and postage, etc.	8,200 00
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Boston Trade School.

Books, supplies and equipment, printing and postage, etc.	17,500 00
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Boston Disciplinary Day School.

38 pupils at \$5	\$190 00
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Continuation School.

Books, supplies, printing and postage . . .	\$8,500 00	
Repairs to typewriters	150 00	
	<hr/>	8,650 00

Evening Schools.

Supplies for existing schools	7,500 00
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Afternoon Practical Arts Classes.

Supplies, etc.	300 00
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Summer Practical Arts Classes.

Supplies, etc.	350 00
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Day School for Immigrants.

Supplies, etc.	1,000 00
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Summer Review Schools.

Supplies for High Review School	\$250 00	
Supplies for Elementary Review Schools . . .	500 00	
Reimbursement to day schools for use of books and materials	300 00	
	<hr/>	1,050 00

Classes for Conservation of Eyesight.

Books, apparatus and supplies	725 00
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Speech Improvement Classes.

Books and supplies	\$675 00	
Typewriter	85 00	
	<hr/>	760 00

Music Appropriation.

15 pianos, kindergarten	\$4,875 00	
3 pianos, hall (2 rebuilt)	1,900 00	
1 piano, speech improvement class . . .	300 00	
2 pianos, special classes	650 00	
3 pianos, room	975 00	
Orchestral instruments	3,000 00	
Metronomes	30 00	
Repairs, regulation and reconstruction of pianos	6,000 00	
Piano covers, stools and stands	300 00	
Piano tuning and minor repairs	2,500 00	
Moving pianos	200 00	
	<hr/>	20,730 00

Printing, Etc.

Printing and stock for same	\$28,000 00	
Advertising	350 00	
Records, proceedings, newspapers, etc.	2,500 00	
	<hr/>	\$30,850 00

Janitors' Supplies.

Janitors' supplies	\$25,000 00	
Supplies for new buildings to be completed during the year	750 00	
	<hr/>	25,750 00

School Committee

Stationery and office supplies, printing and postage		100 00
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Superintendent.

Stationery and office supplies, printing and postage	\$1,400 00	
Additional office equipment	350 00	
	<hr/>	1,750 00

Board of Superintendents.

Stationery and office supplies, printing and postage	\$675 00	
Additional office equipment	100 00	
	<hr/>	775 00

Secretary.

Stationery and office supplies, printing and postage	\$1,200 00	
Additional office equipment	150 00	
	<hr/>	1,350 00

Business Agent (Including Supply Room).

Stationery, account books, office supplies, printing and postage	\$2,700 00	
Additional office equipment	350 00	
	<hr/>	3,050 00

Schoolhouse Custodian.

Stationery and office supplies, printing and postage	\$300 00	
Additional office equipment	250 00	
	<hr/>	550 00

Attendance Officers.

Stationery and office supplies, printing and postage		250 00
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Supervisor of Licensed Minors.

Stationery and office supplies, printing and postage	\$75 00	
Typewriter	85 00	
	<hr/>	160 00

Department of Manual Arts.

Books, pedagogical material, printing, postage and office supplies	\$1,200 00
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Department of Practice and Training.

Books, pedagogical material, printing and office supplies	200 00
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Department of Educational Investigation and Measurement.

Special printing and supplies for such investi- gations as may be approved by the School Committee during the year	—
Supplies for testing	\$1,500 00
Printing in connection with testing	350 00
Supplies for examiner in penmanship	100 00
Office supplies and incidentals	350 00
	<hr/>
	2,300 00

Director of Household Science and Arts.

Books, pedagogical material, printing and office supplies	250 00
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Director of Kindergartens.

Books, pedagogical material, printing and office supplies	225 00
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Director of Special Classes.

Books, pedagogical material, printing and office supplies	250 00
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Commercial Co-ordinator.

Books, pedagogical material, printing, office supplies, etc.	150 00
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Director of Penmanship.

Books, pedagogical material, printing, office supplies, etc.	260 00
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Director of Music.

Books, pedagogical material, printing and office supplies	\$200 00
Examiners of pupils, expenses	350 00
	<hr/>
	550 00

Director of Evening Schools.

Books, postage, printing and office supplies	500 00
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Vocational Guidance.

Supplies, printing, postage, etc	360 00
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Advisory Committee on Music.

Material, copying of music, postage, etc.	—
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Express Charges.

Express charges	1,350 00
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Transportation.

(a) Railroad and other fares (except street car tickets), Horace Mann School pupils . . .	\$1,400 00	
(b) Car tickets as authorized by the Board . . .	11,040 00	
(c) Automobile hire for emergency use . . .	250 00	
	<hr/>	\$12,690 00

Tuition.

(a) Wards of the city	\$12,000 00	
(b) Others (pupils attending school in the town of Brookline and in outside industrial and agricultural schools, etc.) . . .	12,000 00	
	<hr/>	24,000 00

Miscellaneous.

(a) Diplomas	\$3,500 00	
(b) Removing ashes and snow	3,500 00	
(c) Surety bonds	70 00	
(d) School Committee Contingent Fund . . .	1,000 00	
(e) Board of Superintendents' Contingent Fund, traveling expenses of Board of Superintendents and teachers of all ranks, educational magazines, books, lectures, etc.	1,500 00	
(f) Assistance, teachers' examinations . . .	1,800 00	
(g) School exhibits	300 00	
(h) Telephone and telegraph (exclusive of schools)	5,300 00	
(i) Bath expenses, soap and towels for use in kindergartens, prevocational classes, etc. . .	2,350 00	
(j) Badges, licensed minors	175 00	
(k) Improvement and promotional courses for teachers	4,000 00	
(l) Services of certified public accountants, auditing accounts	1,500 00	
(m) Services of experts to the Business Agent . . .	600 00	
(n) Traveling expenses, Business Agent . . .	200 00	
(o) Automobile	1,000 00	
(p) Automobile supplies, equipment, repairs, etc.	1,800 00	
(q) 10 booths for motion picture machines . . .	2,500 00	
(r) Sundries	1,500 00	
(s) Unassigned for special needs	20,000 00	
	<hr/>	52,595 00
Total, supplies and incidentals		<u>\$669,466 64</u>

SCHEDULE FOR SUPPLIES AND INCIDENTALS FOR LATIN AND HIGH SCHOOLS,
1921-22.

Each school shall be allowed \$5.32 for each pupil up to 400; for all pupils in excess of 400 each school is to be allowed \$5.07 per pupil up to

800; for all pupils in excess of 800 each school is to be allowed \$4.82 per pupil up to 1,200; for all pupils in excess of 1,200 each school is to be allowed \$4.57 per pupil up to 1,600; for all pupils in excess of 1,600 each school is to be allowed \$4.32 per pupil up to 2,000; and for all pupils in excess of 2,000 each school is to be allowed \$4.07 per pupil.

It should be understood that the allowance per pupil is the same in all schools up to the limit of the number of pupils.

NUMBER OF PUPILS.	Allowance per Pupil.	Additional Allowance per Pupil.	Total Allowance.
Up to 400.....	\$3 86	\$1 46	\$2,128
401 to 800.....	3 61	1 46	4,156
801 to 1,200.....	3 36	1 46	6,084
1,201 to 1,600.....	3 11	1 46	7,912
1,601 to 2,000.....	2 86	1 46	9,640
2,001 and upwards.....	2 61	1 46	—

SCHEDULE FOR SUPPLIES AND INCIDENTALS FOR ELEMENTARY SCHOOLS —
GRADES, 1921-22.

Each school shall be allowed \$2.10 per pupil up to 600; for all pupils in excess of 600 each school is to be allowed \$2 per pupil up to 1,000; for all pupils in excess of 1,000 each school is to be allowed \$1.90 per pupil up to 1,400; for all pupils in excess of 1,400 each school is to be allowed \$1.80 per pupil up to 1,800; for all pupils in excess of 1,800 each school is to be allowed \$1.70 per pupil up to 2,200; for all pupils in excess of 2,200 each school is to be allowed \$1.60 per pupil.

It should be understood that the allowance per pupil is the same in all schools up to the limit of the number of pupils.

NUMBER OF PUPILS.	Allowance per Pupil.	Additional Allowance per Pupil.	Total Allowance.
Up to 600.....	\$1 47	\$0 63	\$1,260
601 to 1,000.....	1 37	63	2,060
1,001 to 1,400.....	1 27	63	2,820
1,401 to 1,800.....	1 17	63	3,540
1,801 to 2,200.....	1 07	63	4,220
2,201 and upwards.....	97	63	—

PHYSICAL EDUCATION.

Salaries.

Director of Physical Training	\$3,780 00	
Clerk	1,352 00	
Temporary clerical assistance	250 00	
Instructors in Military Drill	7,990 67	
1 additional Instructor of Military Drill, from September 1	647 00	
Armorer	1,680 00	
14 Instructors, Physical Training	29,120 53	
11 Assistant Instructors, Physical Training	18,278 53	
12 Teacher Coaches	9,600 00	
12 Teacher Managers	1,800 00	
Employment of Play Teachers, high schools, 375 days at \$2.25 per day	850 50	
1 Pianist at \$1.50 per day for 120 days	180 00	
1 Temporary Instructor of Drum and Bugle Corps, signaling and armorer, Latin and day high schools, at \$8 per day (182 days)	1,456 00	
1 Temporary Instructor of Military Drill at \$8 per day (111 days)	888 00	
1 Temporary Instructor of Military Drill, 3 days each week	450 00	
		\$78,323 23

Supplies and Equipment.

Office supplies, postage, printing and in- cidentalals	\$2,000 00	
Supplies, equipment and incidentals, high school athletics	7,500 00	
Military supplies and annual parade	10,500 00	
Exhibition drills	500 00	
Rifle practice for high school pupils	2,400 00	
Supplies for gymnastics, games and play; new apparatus and equipment and repairs on same	4,000 00	
		26,900 00

PLAYGROUNDS.

Salaries.

Salaries of Playground Supervisors and Teachers, existing basis	\$44,600 00	
Salaries of Janitors	3,900 00	
	\$48,500 00	
Reduction in estimates	1,062 98	
		47,437 02

Supplies and Equipment.

New apparatus, repairs on apparatus and supplies for games and play . . .	\$10,500 00	
Reduction in estimates . . .	400 00	
	<hr/>	\$10,100 00
		<hr/>
		\$162,760 25
Estimated cost of increasing salaries . . .		7,640 00
		<hr/>
Total, physical education . . .		<u>\$170,400 25</u>
Amount available:		
From the tax levy — 11 cents . . .	\$167,900 25	
Estimated income . . .	2,500 00	
	<hr/>	<u>\$170,400 25</u>

SCHOOL PHYSICIANS AND NURSES.

MEDICAL INSPECTION.

Salaries.

Director . . .	\$3,300 00	
Medical Inspector . . .	2,328 00	
44 School Physicians . . .	35,376 00	
1 School Physician . . .	1,200 00	
1 School Physician (on leave of absence) . . .	268 00	
2 additional School Physicians, from September 1 . . .	524 00	
Temporary School Physicians . . .	2,350 00	
Clerk . . .	1,352 00	
Temporary clerical assistance . . .	200 00	
	<hr/>	\$46,898 00

Supplies and Incidentals.

Special outfits, charts and apparatus . . .	\$1,600 00	
Supplies, postage and office incidentals . . .	350 00	
Medical supplies and incidentals . . .	1,645 95	
Printing . . .	1,550 00	
	<hr/>	5,145 95

NURSES.

Salaries.

1 Supervising Nurse . . .	\$1,980 00	
47 School Nurses . . .	62,639 98	
4 additional School Nurses, from September 1 . . .	1,534 00	
4 Temporary School Nurses . . .	940 00	
	<hr/>	67,093 98

Supplies and Incidentals.

Supplies . . .	\$900 00	
Car tickets . . .	1,100 00	

Postage, printing, office supplies and incidentals	\$300 00	
		<u>\$2,300 00</u>
		\$121,437 93
Estimated cost of increasing salaries		<u>15,935 00</u>
Total, school physicians and nurses		<u>\$137,372 93</u>

PENSIONS TO TEACHERS.

For pensions to retired teachers and payments to the Trustees of the Permanent Pension Fund, the amount available under chapter 589 of the Acts of 1908, chapter 617 of the Acts of 1910, chapter 304 of the Acts of 1915, and chapter 206 of the Special Acts of 1919, viz., 7 cents on each \$1,000 of the valuation of the city		<u>\$106,845 62</u>
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PENSIONS TO ATTENDANCE OFFICERS AND JANITORS.

Pensions to 1 retired attendance officer and 14 retired janitors		<u>\$8,066 64</u>
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EXTENDED USE OF THE PUBLIC SCHOOLS.

Salaries, Administration.

Director	\$3,000 00	
Clerk	1,092 00	
		<u>\$4,092 00</u>

Supplies and Incidentals, Administration.

Office supplies	\$274 00	
Advertising, printing, tickets, etc.	400 00	
New office equipment	—	
		<u>674 00</u>

Salaries, Centers and Other Activities.

Managers	\$5,656 00	
Associate managers	4,166 00	
Leaders, helpers, matrons	7,875 00	
Lectures, concerts, entertainments, patriotic meetings, etc.	2,900 00	
		<u>20,597 00</u>

Janitors' Salaries, Centers and Other Activities.

Centers	\$4,368 97	
Schoolhouse accommodations	1,825 00	
Lectures, concerts, entertainments, patriotic meetings, etc.	1,225 00	
		<u>7,418 97</u>

Supplies and Equipment, Centers and Other Activities.

Supplies	\$1,813 01	
Equipment	2,150 00	

Supplies and incidentals for lectures, concerts, entertainments, patriotic meetings, etc.	\$1,994 00	
Estimated cost of fuel and light	10,500 00	
	<hr/>	\$16,457 01
		<hr/>
Estimated cost of increasing salaries		\$49,238 98
		5,052 00
		<hr/>
Total, extended use of the public schools		<u>\$54,290 98</u>
Amount available:		
From the tax levy, 3 cents	\$45,790 98	
Estimated income	8,500 00	
	<hr/>	<u>\$54,290 98</u>

REPAIRS AND ALTERATIONS.

(To be expended by the Schoolhouse Department.)

Total amount available for:

Repairs and alterations, protection against fire and fire hazard, and new furniture and furnishings for old build- ings, including new lighting fixtures (84 cents per \$1,000 average valuation)	<u>\$1,282,147 40</u>
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ESTIMATED COST OF INCREASING SALARIES.

Teachers and members of the Supervising Staff	\$857,056 00	
Chief Attendance Officer, Attendance Officers and Supervisor of Licensed Minors	5,984 00	
Janitors	5,400 00	
Physical Education	7,640 00	
School Physicians and Nurses	15,935 00	
Extended Use of the Public Schools	5,052 00	
	<hr/>	\$897,067 00
Additional amount of money available under Chapter 641 of the Special Acts of 1920		1,465,311 31
		<hr/>
Amount available for increased cost of fuel, light, supplies, equipment and other school purposes		<u>\$568,244 31</u>

The foregoing estimates call for appropriations as follows:

For general school purposes, including Americanization and
Vocational Guidance:

Salaries of instructors	\$7,921,549 81
Salaries of officers	216,633 71
Salaries of janitors	557,339 51
Fuel and light	480,650 00
Supplies and incidentals	669,466 64
Pensions to attendance officers and janitors	8,066 64
Physical education	170,400 25

School physicians and nurses	137,372 93
Pensions to teachers	106,845 62
Extended use of the public schools	54,290 98
Repairs and alterations, protection against fire and fire hazard, and new furniture and furnishings for old buildings, including new lighting fixtures	1,282,147 40
	<hr/>
	<u>\$11,604,763 49</u>

On April 18, 1921 the School Committee appropriated "on account" the following sums:

For general school purposes, including Americanization and

Vocational Guidance:

Salaries of instructors	\$4,800,000 00
Salaries of officers	125,000 00
Salaries of janitors	330,000 00
Fuel and light	330,000 00
Supplies and incidentals	350,000 00
Pensions to attendance officers and janitors	5,000 00
Physical education	100,000 00
School physicians and nurses	75,000 00
Pensions to teachers	60,000 00
Extended use of the public schools	30,000 00
Repairs and alterations, protection against fire and fire hazard, and new furniture and furnishings for old buildings, including new lighting fixtures	760,000 00
	<hr/>
Total	<u>\$6,965,000 00</u>

On May 16, 1921 the School Committee, in accordance with the provisions of Chapter 206 of the Special Acts of 1919, as amended by Chapter 524 of the Acts of 1920, appropriated the sum of \$2,660,395.57 "for the purpose of meeting the administration expenses of the Schoolhouse Department, for the additional cost of accommodations previously authorized, for the rent of hired school accommodations, for the grading of school yards, and for additional permanent and portable school accommodations"

Of this amount the sum of \$2,487,976.50 was available under item (b) of the above act, while the balance, \$172,419.07, was from the money available under item (c) of said act, for repairs and alterations to school buildings, etc., and which, under the provisions of the latter act, if unappropriated for repairs and alterations may be appropriated for new buildings, land therefor, etc.

On this date (June 6, 1921) the School Committee made a second appropriation of \$132,854.12 for new buildings from the money available under item (c) of the above act.

These two appropriations for lands and new buildings made from the money available for repairs and alterations (item (c)) leaves a balance of \$216,874.21 which it is necessary to appropriate and which the following order does appropriate for repairs and alterations.

It is also necessary to appropriate the balances for the other items as set forth in the foregoing estimates, and the following order carries this intention into effect.

Ordered, That to meet the current expenses of the School Committee and to provide funds for repairs and alterations to school buildings, pensions to teachers, etc., during the financial year February 1, 1921, to January 31, 1922, the following sums are hereby appropriated for the purposes stated, in addition to those appropriated on April 18, 1921, on account:

For general school purposes, including Americanization and Vocational Guidance:

Salaries of instructors	\$3,121,549 81
Salaries of officers	91,633 71
Salaries of janitors	227,339 51
Fuel and light	150,650 00
Supplies and incidentals	319,466 64
Pensions to attendance officers and janitors	3,066 64
Physical education	70,400 25
School physicians and nurses	62,372 93
Pensions to teachers	46,845 62
Extended use of the public schools	24,290 98
Repairs and alterations, protection against fire and fire hazard, and new furniture and furnishings for old buildings, including new lighting fixtures	216,874 21
Total	<u>\$4,334,490 30</u>

The foregoing orders appropriating the sum of \$11,299,490.30 were passed by the School Committee on April 18 and June 6, 1921, and were approved by his Honor the Mayor on April 25 and June 10, 1921.

SHEET NO. 1.

**TOTAL AND PER CAPITA COSTS
OF SCHOOLS AND ALL OTHER ACTIVITIES
WITH DIRECT INCOME DEDUCTED; WITH
COSTS OF ADMINISTRATION, SUPERVI-
SION AND GENERAL CHARGES ADDED;
WITH RECEIPTS FROM TUITION CHARGES
DEDUCTED; AND WITH APPORTIONED IN-
COME DEDUCTED.**

TOTAL AND PER CAPITA COSTS OF SCHOOLS AND ALL OTHER ACTIVITIES WITH DIRECT INCOME DEDUCTED.*

WITH COSTS OF ADMINISTRATION, SUPERVISION AND GENERAL CHARGES ADDED; WITH RECEIPTS FROM TUITION CHARGES DEDUCTED; AND WITH APPORTIONED INCOME DEDUCTED.

	Normal School.	Latin and High School.	Elementary Schools.	Spanish Improvement Classes.	Boston City Hospital Class.	Boston Central School.	Boston Disciplinary Day School.	Henry Mass School.	Trade School for Girls.*	Boston Trade School Day Classes.	Summer Rehabilitation Classes.	Continuation Compulsory.	Day School for Immigrants.	Summer Review High School.	Summer Review Elementary School.	Evening Day Schools.	Evening Elementary Schools.	Boston Trade School Evening Classes.	Albion Fitch School.	Park Playgrounds.	Schoolyard Playgrounds.	School Centers.	Use of School Accommodations.
Cost, with direct income deducted, and exclusive of administration, supervision and general charges	\$37,631.43	\$1,767,840.31	\$3,735,084.80	\$20,794.02	\$410.00	\$20,406.09	\$3,310.20	\$40,551.00	\$49,254.02	\$36,668.00	\$5,037.27	\$64,598.72	\$6,584.21	\$4,445.98	\$18,563.69	\$54,214.35	\$44,987.55	\$9,286.70	\$382.24	\$34,070.31	\$19,253.54	\$28,556.91	\$4,037.18
Average membership	245	18,935	92,095			169	35	149		506													
Cost per pupil, direct charges only (on average membership)	\$234.66	\$115.91	\$91.61			\$120.75	\$151.72	\$269.96		\$119.18													
Average attendance	228	14,971	84,071			151	28	126		316				319	3,057	2,127	2,348	385	38	3,750	5,389	4,184	14,492
Cost per pupil, direct charges only (on average attendance)	\$241.40	\$119.35	\$96.22			\$135.14	\$189.65	\$337.91		\$179.33				\$13.94	\$1.29	\$2.65	\$19.16	\$24.00	\$7.43	\$1.80	\$3.37	\$5.39	\$9.01
Number of pupil hours	242,607	14,739,568	76,031,441			152,038	25,000	111,110	285,934	432,263		708,229	72,143	\$1,040	\$28,940	100,100	263,791	52,094	2,923				
Cost per pupil hour	\$0.21	\$0.12	\$0.07			\$0.14	\$0.204	\$0.264	\$0.137	\$0.130		\$0.091	\$0.080	\$0.087	\$0.044	\$0.105	\$0.155	\$0.174	\$0.068				
Cost per pupil per season, direct charges only (on average attendance)																				\$1.020	\$0.038		
Above cost brought down	\$57,455.49	\$1,767,840.25	\$3,735,084.80	\$20,794.02	\$410.00	\$20,406.09	\$3,310.20	\$40,551.00	\$49,254.02	\$36,668.00	\$5,037.27	\$64,598.72	\$6,584.21	\$4,445.98	\$18,563.69	\$54,214.35	\$44,987.55	\$9,286.70	\$382.24	\$34,070.31	\$19,253.54	\$28,556.91	\$4,037.18
Cost of administration, supervision and general charges	2,681.53	67,496.41	381,592.85	686.72		695.76	1,181.89	927.66	2,090.27	1,955.13		10,056.55	2,942.02	231.92	1,460.93	5,203.17	5,530.86	530.71	104.94	1,136.35	1,336.38	2,648.08	962.02
Total	\$60,135.94	\$1,835,336.66	\$4,116,677.65	\$21,480.74	\$410.00	\$21,101.85	\$4,492.09	\$41,478.66	\$51,344.29	\$38,623.13	\$5,037.27	\$74,655.27	\$8,827.13	\$4,677.90	\$19,824.62	\$59,417.52	\$50,518.41	\$9,817.42	\$487.18	\$35,206.70	\$20,590.22	\$31,204.99	\$4,999.20
Cost per pupil, total (on average membership)	\$245.45	\$115.16	\$95.14			\$124.90	\$163.49	\$297.57		\$120.13													
Cost per pupil, total (on average attendance)	\$252.07	\$123.91	\$97.10			\$139.75	\$195.15	\$353.88		\$181.52				\$14.66	\$1.29	\$2.65	\$19.16	\$24.00	\$7.43	\$1.80	\$3.37	\$5.39	\$9.01
Cost per pupil hour, total	\$0.247	\$0.124	\$0.080			\$0.153	\$0.219	\$0.273	\$0.147	\$0.135		\$0.100	\$0.100	\$0.091	\$0.047	\$0.106	\$0.157	\$0.176	\$0.149				
Cost per pupil per season, total (on average attendance)																				\$0.020	\$0.040		
Above total brought down	\$60,135.94	\$1,835,336.66	\$4,116,677.65	\$21,480.74	\$410.00	\$21,101.85	\$4,492.09	\$41,478.66	\$51,344.29	\$38,623.13	\$5,037.27	\$74,655.27	\$8,827.13	\$4,677.90	\$19,824.62	\$59,417.52	\$50,518.41	\$9,817.42	\$487.18	\$35,206.70	\$20,590.22	\$31,204.99	\$4,999.20
Number of non-resident pupils	6	91	29			2				57				1									
Average number of pupil hours, non-resident pupils	7,100	72,900	26,100			1,800				45,000				100									
Deduct tuition received for non-resident pupils	\$968.50	\$5,990.32	\$1,612.50			\$171.00				\$9,974.82				\$19.00			\$187.35	\$1,080.56					
Number of resident pupils (on average membership)	239	18,844	91,863			167				504													
Number of resident pupils (on average attendance)	229	14,729	84,016			149				304				318	3,057	2,127	2,342	385	38	3,750	5,389	4,183	14,482
Number of pupil hours, resident pupils	236,467	14,658,708	75,325,741			150,238		111,110	285,934	430,403		708,229	72,143	\$1,020	\$28,940	100,100	262,996	49,944	2,910				
Cost of resident pupils	\$29,150.24	\$1,826,139.34	\$4,085,775.15	\$21,490.24	\$410.00	\$20,930.83	\$4,492.09	\$41,479.64	\$51,353.29	\$38,649.61	\$5,037.27	\$74,655.27	\$8,827.13	\$4,697.90	\$19,824.62	\$59,417.52	\$50,531.10	\$9,793.50	\$487.18	\$35,206.70	\$20,590.22	\$31,211.99	\$4,999.20
Cost per resident pupil (on average membership)	\$120.34	\$115.16	\$95.14			\$124.74				\$120.28													
Cost per resident pupil (on average attendance)	\$128.21	\$123.91	\$97.10			\$139.80				\$141.28				\$14.66	\$1.29	\$2.65	\$19.16	\$24.00	\$7.43	\$1.80	\$3.37	\$5.39	\$9.01
Cost per pupil hour, resident pupils	\$0.251	\$0.124	\$0.080			\$0.155				\$0.135				\$0.101	\$0.047	\$0.106	\$0.157	\$0.176	\$0.149				
Cost per resident pupil per season (on average attendance)																				\$0.020	\$0.040		
Cost of resident pupils brought down	\$29,150.24	\$1,826,139.34	\$4,085,775.15	\$21,490.24	\$410.00	\$20,930.83	\$4,492.09	\$41,479.64	\$51,353.29	\$38,649.61	\$5,037.27	\$74,655.27	\$8,827.13	\$4,697.90	\$19,824.62	\$59,417.52	\$50,531.10	\$9,793.50	\$487.18	\$35,206.70	\$20,590.22	\$31,211.99	\$4,999.20
Deduct income, apportioned	150.01	3,401.49	22,326.18	100.00		90.00	30.00	37,218.53	1,976.04	210.06		670.17	99.02	39.01	179.01	1,405.00	9,808.95	39.01					
Net cost of resident pupils	\$28,999.99	\$1,822,737.85	\$4,063,448.97	\$21,390.24	\$310.00	\$20,840.83	\$4,462.09	\$41,442.11	\$50,377.25	\$38,439.55	\$4,967.27	\$74,085.10	\$8,728.11	\$4,658.89	\$19,645.61	\$58,012.52	\$49,622.15	\$9,832.55	\$448.18	\$35,006.70	\$20,490.22	\$31,021.99	\$4,899.20
Net cost per resident pupil (on average membership)	\$119.99	\$114.64	\$94.61			\$124.20				\$119.34													
Net cost per resident pupil (on average attendance)	\$127.36	\$123.91	\$97.14			\$139.20				\$140.44				\$14.66	\$1.29	\$2.65	\$19.16	\$24.00	\$7.43	\$1.80	\$3.37	\$5.39	\$9.01
Net cost per pupil hour, resident pupils	\$0.250	\$0.124	\$0.080			\$0.155				\$0.135				\$0.101	\$0.047	\$0.106	\$0.157	\$0.176	\$0.149				
Net cost per resident pupil per season (on average attendance)																				\$0.020	\$0.040		

* Including day, summer and afternoon classes.

† Per capita cost.

‡ Total attendance.

§ This part of the total cost coming from the School Committee's share of the tax levy.

* Including the cost of tuition of pupils in the schools of Brookline and Woburn and of wards of the city placed in other cities and towns. The average number is 285, and the total pupil hours — 445,506 — of such pupils should be added to the average membership, average attendance and number of pupil hours, making a total of 93,449 pupils on average membership, 94,627 pupils on average attendance and 75,351,841 pupil hours.

† Cost of resident and non-resident pupils.

The cost of tuition of pupils, residents of the City of Boston, attending industrial and agricultural schools in other cities and towns, amounting to \$215.18, is included under general charges, but the number of such pupils is not included in the average membership or average attendance of any of the above schools.

* EXCLUSIVE OF COSTS OF BUILDING, DEPRECIATION, REPAIRS, INTEREST, AND SINKING FUND CHARGES.

SHEET NO. 2.

**NORMAL SCHOOL. LATIN AND HIGH SCHOOLS.
ELEMENTARY SCHOOLS.**

**COST EXCLUSIVE OF ADMINISTRATION, SUPER-
VISION AND GENERAL CHARGES, AND WITH
DIRECT INCOME DEDUCTED.**

(For Total and Net Costs, see Sheet No. 1.)

COST OF DAY SCHOOLS, EXCLUSIVE OF ADMINISTRATION, SUPERVISION AND GENERAL CHARGES, AND WITH DIRECT INCOME DEDUCTED.

SHEET NO. 2.

(For Total and Net Costs, See Sheet No. 1.)

Year	Expenses of Instruction										Expenses of Plant										Expenses of Maintenance										Total																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
	Books	Supplies	Salaries	Wages	Travel	Postage	Telephone	Electricity	Gas	Water	Heat	Light	Power	Repairs	Insurance	Depreciation	Interest	Other	Food	Shelter	Transportation	Medical	Dental	Optical	Pharmacy	Physician	Nurse	Other	Professional	Other	Food	Shelter	Transportation	Medical	Dental	Optical	Pharmacy	Physician	Nurse	Other	Professional	Other																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
1900-01	\$1,000.00	\$2,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.

SHEET NO. 3.

SPECIAL SCHOOLS AND CLASSES.

**COST EXCLUSIVE OF ADMINISTRATION, SUPER-
VISION AND GENERAL CHARGES, AND
WITH DIRECT INCOME DEDUCTED.**

(For Total and Net Costs, see Sheet No. 1.)

COST OF DAY SCHOOLS EXCLUSIVE OF ADMINISTRATION, SUPERVISION, AND GENERAL CHARGES, AND WITH DIRECT INCOME DEDUCTED.*—*Continued*

BRUCE MANN SCHOOL*
For Terms and See Card, See Sheet No.

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Description of Assets	Income Statement										Balance Sheet										Statement of Cash Flows										Notes
	Income Statement										Assets					Liabilities					Equity					Statement of Cash Flows					
	Revenue	Cost of Sales	Gross Profit	Operating Expenses	Operating Income	Interest Income	Interest Expense	Other Income	Other Expense	Net Income	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities	Total Liabilities	Common Stock	Retained Earnings	Total Equity	Operating Activities	Investing Activities	Financing Activities	Net Change in Cash	Free Cash Flow							
Operating Assets	\$100.00	\$60.00	\$40.00	\$20.00	\$20.00	\$5.00	\$2.00	\$1.00	\$0.50	\$13.50	\$100.00	\$60.00	\$40.00	\$20.00	\$20.00	\$5.00	\$2.00	\$1.00	\$0.50	\$13.50	\$100.00	\$60.00	\$40.00	\$20.00	\$20.00	\$5.00	\$2.00	\$1.00	\$0.50	\$13.50	

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Source	Range of Investment									Total	Index
	Religion of Families	First Income	Supplementary and Reserve Income	Internal Transfer Income	Transferring Unemployed Income	Bank deposit Income	Pending	Spending Income	Inst. Income		
British City Regional Class	\$100.00	2.5-3.7	20-28	22-35	\$10-27	\$20-27	2.5-30	22-30	\$1-12	\$112.90	Source City Internal Class

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SHEET NO. 4.

EVENING SCHOOLS.

**COST EXCLUSIVE OF ADMINISTRATION, SUPER-
VISION AND GENERAL CHARGES, AND
WITH DIRECT INCOME DEDUCTED.**

(For Total and Net Costs, see Sheet No. 1.)

SHEET NO. 4.
COST OF EVENING SCHOOLS, EXCLUSIVE OF ADMINISTRATION, SUPERVISION AND GENERAL CHARGES, AND WITH DIRECT INCOME DEDUCTED.*

EVENING HIGH SCHOOLS*
 [FOR TOTAL AND NET COSTS, SEE SHEET NO. 1]

SCHOOL	EXPENSE OF INSTRUCTION														OPERATION OF PLANT										TOTAL	DIRECT INCOME	NET TOTAL*	NUMBER OF PUPILS	AVERAGE ATTENDANCE	COST PER PUPIL, AVERAGE ATTENDANCE*	NUMBER OF PUPILS	COST PER PUPIL HOUR*	SCHOOL	
	Salaries of Principals	Salaries of Clerks	Portage	Salaries of Teachers	Text Books	Supplementary and Reference Books	Drawing Supplies and Equipment	Manual Training Supplies and Equipment	Laboratory Supplies and Equipment	Musical Instruments and Supplies	Printing	Commercial Supplies and Equipment	Miscellaneous Educational Supplies	Inc. Details	Advertising	Total for Instruction	Number of Pupils	Cost per Pupil Hour of Instruction	Salaries of Janitors	Fuel	Light	Power	Janitors' Supplies	Total for Operation of Plant										
Brighton Commercial High	\$532 00	\$222 00	\$7 00	\$1,913 80	\$44 66						\$30 22	\$19 42	\$29 63	\$10 30	\$19 00	\$2,760 34	18,668	\$0 211	\$215 70	\$309 24	\$21 00		\$1 00	\$631 94	\$1,332 62		\$1,332 62*	75	84	\$17 82*	12,064	\$0 369*	Brighton Commercial High	
Central High	522 00	350 00	40 00	4,060 80	117 00						50 00	71 22	102 12			5,153 38	35,487	\$0 145	300 33	303 13	211 00			1,503 69	9,966 71	\$1 33	9,966 71*	72	333	7 40*	36,600	180*	Central High	
Charlestown Commercial High	523 00	225 00	11 00	2,760 00	12 73						14 00	107 34	67 71	119 73		9 50	4,694 46	33,485	139	333 00	664 00	140 25		979 74	4,697 23	1 00	4,697 23*	72	100	21 28*	26,400	184*	Charlestown Commercial High	
Dorchester Commercial High	522 00	216 00	12 00	1,608 00	24 06											3,461 06	33,741	\$0 135	199	317 43	924 15	153 75		1,461 33	3,265 79	1 41	3,265 79*	72	363	21 04*	51,714	100*	Dorchester Commercial High	
East Boston Commercial High	522 00	249 00	21 00	2,614 00	61 00										9 25	3,617 37	23,600	140	360 33	619 73	144 25			1,115 33	4,742 60	04	4,742 60*	75	177	27 79*	36,600	184*	East Boston Commercial High	
Gale Commercial High	512 00	214 00	4 00	4,111 00	79 42											5,197 15	30,872	129	373 33	494 06	110 75			1,333 14	6,305 29		6,305 29*	75	266	21 09*	30,572	108*	Gale Commercial High	
Hyde Park Commercial High	75 00		3 25	1,164 00							10 00	9 12			11 00	1,261 54	135	176	113 75	200 27	50 00			440 20	1,799 00		1,799 00*	75	46	14 68*	7,124	240*	Hyde Park Commercial High	
Robury Commercial High	525 00	312 00	26 75	4,606 00	62 00										12 00	5,764 75	37,754	130	479 60	647 71	261 25			1,346 56	9,185 30		9,185 30*	72	398	21 59*	30,714	120*	Robury Commercial High	
South Boston Commercial High	537 00	316 00	10 00	5,760 00	75 30	\$20 00										6,856 30	29,551	119	449 27	616 75	146 00			1,208 02	8,067 30		8,067 30*	75	380	20 98*	61,522	107*	South Boston Commercial High	
TOTALS	\$4,234 00	\$1,993 00	\$100 00	\$47,072 00	\$330 00	\$20 00				\$30 22	\$24 00	\$303 16	\$430 53	\$442 29	\$0 53	\$50 26	\$44,512 77	716,400	\$0 127	\$4,261 64	\$5,830 27	\$1,560 25		\$1 00	\$16,667 01	\$44,233 13		\$0 78	\$44,014 39*	2,137	871 40*	297,500	\$0 169*	TOTALS

EVENING ELEMENTARY SCHOOLS*
 [FOR TOTAL AND NET COSTS, SEE SHEET NO. 1]

SCHOOL	EXPENSE OF INSTRUCTION														OPERATION OF PLANT														SCHOOL					
	Salaries of Principals	Salaries of Clerks	Portage	Salaries of Teachers	Text Books	Supplementary and Reference Books	Drawing Supplies and Equipment	Manual Training Supplies and Equipment	Cookery Supplies and Equipment	Sewing Supplies and Equipment	Musical Instruments and Supplies	Printing	Miscellaneous Educational Supplies	Inc. Details	Advertising	Total for Instruction	Number of Pupils	Cost per Pupil Hour of Instruction	Salaries of Janitors	Fuel	Light	Power	Janitors' Supplies	Total for Operation of Plant	Total	Direct Income	Net Total*	Number of Pupils		Average Attendance	Cost per Pupil, Average Attendance*	Number of Pupils	Cost per Pupil Hour*	
Brighton	\$418 00	\$130 00	\$7 70	\$2,400 00								\$1 01	\$11 50			\$2,637 61	27,068	\$0 100	\$184 81	\$112 00	\$140 23	\$75 00		\$1,076 61	24,000 27		24,000 27*	75	180	1 52 62*	27,028	\$0 146*	Brighton	
Endover	415 00	52 00	0 00	1,537 00	\$0 00						1 00		12 65			2,204 06	20,716	\$0 104	144 41	306 37	146 33			947 00	3,331 11		3,331 11*	72	168	4 14*	30,750	180*	Endover	
Brighton																																	Brighton	
Charles Sumner	187 00	98 00		1,154 00								123 34			\$4 17	5 00	1,340 43	10,290	147	337 79	220 33	72 00		590 23	3,000 00		3,000 00*	54	151	12 50*	10,290	300*	Charles Sumner	
Conant	412 00	145 00	9 00	4,405 00	17 50											\$20 93	5 00	5,123 35	45,242	113	665 18	773 43	279 00		1,738 01	6,864 98	\$3 00	6,864 98*	72	303	22 72*	45,243	102*	Conant
Dorchester																																	Dorchester	
East	412 00	132 00	5 00	2,627 00									15 12	00 00		7 75	3,175 37	29,204	103	640 71	518 75	00 00		1,169 46	4,253 63		4,253 63*	72	185	3 18*	29,204	147*	East	
Franklin	418 00	146 00	19 00	3,557 00								10 50	19 07	115 20			4,297 62	44,202	146	702 80	451 12	104 00		1,600 71	5,297 73		5,297 73*	76	222	6 49*	43,800	190*	Franklin	
George Putnam	91 00	34 00		494 00											10 00	605 62	5,364	166	137 64	70 13	50 00		226 37	1,137 30		1,137 30*	17	163	8 90*	5,363	300*	George Putnam		
Hyde Park	116 00	147 00	2 00	2,040 00								6 12	2 01	33 46		2,616 69	15,638	160	310 37	361 64	117 00		621 71	3,477 34		3,477 34*	72	364	20 44*	16,524	220*	Hyde Park		
Phillips Brooks	418 00	155 00	2 50	2,602 00								11 65	23 36			3,496 31	29,000	120	738 20	587 18	180 00	\$8 25	1,566 32	5,052 64		5,052 64*	75	160	18 34*	29,000	175*	Phillips Brooks		
River View	187 00	92 00		705 00									30 00			1,230 14	10,000	120	173 04	107 00	40 00		416 76	1,653 52		1,653 52*	54	149	11 04*	10,000	161*	River View		
Thoreau Lyman	418 00	80 00		1,600 00								40 22	12 16	110 03		10 00	2,646 39	27,400	101	700 49	308 37	180 00		520 86	3,445 18		3,445 18*	75	152	18 45*	27,400	127*	Thoreau Lyman	
Washington	417 00	142 00	9 00	2,656 00								10 62	11 00			2,868 41	23,300	111	606 71	773 43	120 00	52 25		1,427 39	4,261 80		4,261 80*	72	188	18 32*	23,300	147*	Washington	
Totals	\$4,218 00	\$1,234 00	\$34 20	\$45,520 00	\$41 70						\$19 33	\$27 53	\$129 12	\$100 04	\$11 50	\$65 73	\$33,206 79	293,798	\$0 112	\$4,567 66	\$3,056 92	\$1,563 15	\$247 00	\$11,732 56	\$46,591 15	\$3 00	\$44,987 55*	2,348	810 61*	275,798	\$0 152*	Totals		

BOSTON TRADE SCHOOL, EVENING CLASSES*
 [FOR TOTAL AND NET COSTS, SEE SHEET NO. 1]

SCHOOL	EXPENSE OF INSTRUCTION													OPERATION OF PLANT										SCHOOL				
	Salary of Principal	Salaries of Clerks	Portage	Salaries of Teachers	Telephone	Manual Training Supplies and Equipment	Drawing Supplies	Printing	Miscellaneous Educational Supplies	Office Supplies	Carbons and Incubators	Total for Instruction	Number of Pupils	Cost per Pupil Hour of Instruction	Salaries of Janitors	Fuel	Light	Power	Janitors' Supplies	Total for Operation of Plant	Total	Direct Income	Net Total*		Number of Pupils	Average Attendance	Cost per Pupil, Average Attendance*	Number of Pupils
Boston Trade School, Evening Classes	\$126 00	\$117 29	\$26 56	\$9,517 00	-	\$892 91	\$23 66	\$8 55	\$24 72	\$0 55	\$0 71	\$10,880 50	63,004	\$0 201	\$109 34	\$2,020 30	\$180 64	\$10 15	-	\$172 18	\$1,613 68	\$1,680 57*	\$1,265 71*	58	\$24 50*	\$3,074	\$0 174*	Boston Trade School, Evening Classes

* Includes half the net cost of maintenance was from the Commonwealth for the period September 1, 1910, to August 31, 1911 (\$4,211 00) and South Boston Paid amount 1915 60

AFTERNOON PRACTICAL ARTS CLASSES*
 [FOR TOTAL AND NET COSTS, SEE SHEET NO. 1]

SCHOOL	Salaries Teachers	Sewing Supplies	Total*	Average Attendance	Cost per Pupil, Average Attendance*	Number of Pupils	Cost per Pupil Hour*	SCHOOL
Afternoon Practical Arts Classes	\$210 00	\$42 24	\$252 24*	28	\$7 43*	2,620	\$0 010*	Afternoon Practical Arts Classes

* EXCLUSIVE OF COSTS OF BUILDING, DEPRECIATION, REPAIRS, INTEREST AND SINKING FUND CHARGES.

SHEET NO. 5.

**SCHOOL CENTERS.—USE OF SCHOOL
ACCOMMODATIONS.**

**COST EXCLUSIVE OF ADMINISTRATION, SUPER-
VISION AND GENERAL CHARGES.**

(For Total and Net Costs, see Sheet No. 1.)

COST OF ACTIVITIES, EXTENDED USE OF PUBLIC SCHOOLS, EXCLUSIVE OF ADMINISTRATION, SUPERVISION AND GENERAL CHARGES.*

SCHOOL CENTERS.*

[FOR TOTAL AND NET COSTS, SEE SHEET NO. 1.]

SCHOOL CENTERS.	Salaries of Managers, Leaders, etc.	Services of Speakers at Forum Meetings.	Services of Motion Picture Bureau, etc.	Illustrated Lectures and Song Slides.	Motion Picture Machines, Repairs, Film Rental, etc.	Musical Instruments, Music Supplies and Repairs.	Supplies for Games.	Printing and Advertising.	Postage.	Telephone.	Incidentals.	Salaries of Janitors.	Fuel.	Light.	Total.	Direct Income.	Net Total.*	Number of Sessions.	Average Attendance.	Per Capita Cost, Average Attendance.*	SCHOOL CENTERS.
Abraham Lincoln.....												\$174 11	\$132 00	\$104 31	\$410 42		\$410 42*	22	124	\$3 31*	Abraham Lincoln.
Bowdoin.....												81 91	66 00	26 10	174 01		174 01*	19	118	1 47*	Bowdoin.
Charlestown.....	\$1,737 93		\$380 50	\$0 28	\$72 80						\$1 40	414 49	346 50	149 29	3,103 19		3,103 19*	168	312	9 95*	Charlestown.
Dorchester.....	2,085 50	\$73 50	483 65	15 28		\$16 00		\$34 10			10 78	521 04	495 00	254 47	3,989 32		3,989 32*	161	403	9 90*	Dorchester.
East Boston.....	2,797 50	26 25	549 63	15 28							78	402 15	462 00	206 40	4,419 99		4,419 99*	169	668	7 78*	East Boston.
English High.....											79		132 00	81 54	214 33		214 33*	16	156	1 37*	English High.
Edward Everett.....	155 00		50 09	3 20	20 66			17 97				66 41	66 00	26 73	406 06		406 06*	17	119	3 41*	Edward Everett.
Michael Angelo.....	1,957 00		210 30	28	35 17			97 01			12 79	340 36	297 00	273 30	3,223 21		3,223 21*	152	440	7 35*	Michael Angelo.
Roxbury.....	3,144 50	241 30	463 00	15 28	4 00					Cr. \$9 36	79	1,077 05	973 50	604 38	6,514 44	\$0 20	6,514 24*	259	602	12 98*	Roxbury.
Sarah Greenwood.....	839 50		75 00	3 20				7 27			79	212 31	363 00	81 60	1,582 67		1,582 67*	91	264	5 99*	Sarah Greenwood.
South Boston.....	1,338 25		441 50	28							79	275 44	264 00	96 00	2,416 26		2,416 26*	74	386	6 26*	South Boston.
Washington.....	333 60			27				36 83				204 03	148 50	11 86	982 01		982 01*	36	264	3 72*	Washington.
William Blackstone.....	1,002 00		163 20		23 79						79	134 36	82 50	44 58	1,451 20		1,451 20*	43	727	2 00*	William Blackstone.
Totals.....	\$15,350 68	\$341 05	\$3,063 87	\$53 35	\$156 42	\$16 00		\$193 20		Cr. \$9 36	\$29 70	\$3,903 66	\$3,828 00	\$1,960 54	\$28,887 11	\$0 20	\$28,886 91*		4,383	\$6 99*	Totals.

USE OF SCHOOL ACCOMMODATIONS FOR MUNICIPAL CONCERTS, PARENTS' AND TEACHERS' MEETINGS, ALUMNI MEETINGS, ETC.*

[FOR TOTAL AND NET COSTS, SEE SHEET NO. 1.]

	Services, Motion Picture Bureau, etc.	Salaries of Janitors.	Fuel.	Light.	Printing.	Total.*	Total Attendance.	Per Capita Cost.*	
Use of School Accommodations.....	\$60 00	\$2,040 52	\$1,512 76	\$393 90		\$4,037 18*	49,802	\$0 081*	Use of School Accommodations.

* EXCLUSIVE OF COSTS OF BUILDING, DEPRECIATION, REPAIRS, INTEREST AND SINKING FUND CHARGES.

SHEET NO. 6.

**PARK PLAYGROUNDS.—SCHOOLYARD
PLAYGROUNDS.**

**COST EXCLUSIVE OF ADMINISTRATION,
SUPERVISION AND GENERAL CHARGES.**

(For Total and Net Costs, see Sheet No. 1.)

COST OF PLAYGROUNDS, EXCLUSIVE OF ADMINISTRATION, SUPERVISION AND GENERAL CHARGES.*

PARK PLAYGROUNDS.*
[FOR TOTAL AND NET COSTS, SEE SHEET NO. 1.]

	Teacher's Salaries	Janitor's Salaries	Apparatus	Labor and Trimming Apparatus, etc.	Supplies for Athletics and Games	Supplies for Quilt Play	Printing and Incidentals	Total*	Number Sessions	Average Attendance	Cost per Pupil*	Cost per Session*
Ashmont	\$740.30	\$15.31	\$13.01	\$12.45	\$82.11	\$1.00	\$5.38	\$874.15*	211	150	\$4.60*	\$0.023*
Billings Field	537.40			15.61	15.45	37.41	4.96	710.83*	103	137	5.10*	020*
Boston Common	215.60			13.01	13.45	61.71		309.43*	36	42	7.87*	204*
Carolina Avenue	742.95			17.61	13.45	62.51	5.02	843.44*	196	206	4.09*	020*
Charlton	1,591.53			27.22	40.80	100.34	24.85	1,755.94*	458	490	4.40*	008*
Charlton	62.56			15.61	13.45	122.44		203.01*	31	37	5.91*	187*
Charlton Heights	723.10	15.68		15.61	13.45	39.17	17.00	821.14*	210	214	4.11*	008*
Christopher Gibson	638.65	23.36		15.61	13.45	85.31	3.00	754.32*	210	262	2.71*	012*
Columbus Avenue	693.70			15.61	13.45	79.65	3.00	804.41*	207	190	6.21*	030*
Commonwealth	141.65			15.61	13.45	15.61		187.33*	30	54	3.47*	066*
Cottage Street	902.15			15.61	13.45	93.54	4.00	1,004.86*	292	214	4.84*	029*
Dorchester Park	91.00			15.61	13.45	17.35		141.07*	21	50	2.39*	133*
Fellows Street	724.05	19.00		15.61	13.45	35.62	12.83	804.90*	281	183	4.51*	019*
Fenway	123.00			15.61	13.45	25.41		164.17*	34	80	2.26*	066*
Frost Street	333.05			15.61	13.45	32.82	3.04	401.64*	107	158	3.81*	025*
Forest Hills	617.01	1.31		15.61	13.45	47.01	3.87	701.56*	107	130	5.80*	027*
Franklin Field	674.97	6.42		15.61	13.45	91.09	4.70	1,011.66*	194	293	2.68*	013*
Franklin Park	437.56			15.61	13.45	62.07		513.73*	34	420	1.14*	033*
Franklin Square	419.11	14.00		15.61	13.45	31.21	1.00	480.24*	111	51	5.49*	040*
Glendon Lot	67.67			15.61	13.45	35.31		108.39*	31	80	1.61*	028*
Henry Crow Field	58.47			15.61	13.45	10.61		101.10*	21	71	4.91*	290*
Jefferson Lot	91.67			15.61	13.45			123.69*	34	55	2.25*	066*
John Winthrop	793.63	18.32		15.61	13.45	36.76	4.00	883.23*	298	290	4.43*	011*
Marcella Street	909.63			15.61	20.61	92.77	17.16	1,124.60*	297	400	2.81*	011*
Metropolitan	65.07			15.61	13.45	15.61		113.31*	31	33	3.48*	163*
Mission Hill	661.03	18.00		15.61	13.45	59.72	5.04	775.70*	217	260	4.88*	033*
Morton Street	1,071.73			15.61	13.45	30.03	10.94	1,145.23*	294	371	3.09*	018*
Myrtle	729.93	30.00		15.61	13.45	46.53	1.00	820.91*	205	153	4.41*	011*
Napanook	417.45	27.10		15.61	13.45	40.07	2.00	518.01*	130	140	3.50*	035*
Norfolk Street	796.48			15.61	13.45	56.31	6.55	891.36*	229	132	6.80*	035*
North Brighton	264.43	16.00		15.61	13.45	41.86	5.04	341.80*	36	108	1.50*	028*
North End	199.06			15.61	13.45	36.31		251.98*	31	37	2.77*	066*
Orchard Park	981.42	10.00		15.61	13.45	35.36	4.06	1,045.81*	212	170	5.00*	033*
Orient Heights	95.66			15.61	13.45	26.46		156.13*	35	125	1.27*	035*
Oriskany	63.56			15.61	13.45	10.22		104.66*	35	91	1.68*	027*
Portsmouth Street	75.56			15.61	13.45	19.80		127.53*	36	65	1.90*	075*
Randolph Street	825.42			15.61	13.45	78.08	15.54	945.79*	353	260	3.67*	011*
Reservoir	81.66			15.61	13.45	21.61		135.46*	33	37	3.69*	055*
River	703.96	1.45		15.61	13.45	61.60		804.00*	174	129	6.25*	035*
Rogers Park	638.98			15.61	13.45	61.60	2.00	760.59*	201	100	7.70*	018*
Roman Park	719.39	19.56		15.61	13.45	51.17	5.83	829.59*	276	241	3.44*	013*
Roslindale	621.39	24.00		15.61	13.45	47.74	2.00	734.13*	241	165	4.60*	024*
Rutherford Avenue	851.03			15.61	13.45	55.76	4.40	960.79*	225	182	5.17*	024*
Saratoga Street	322.99	2.00		15.61	13.45	11.22	4.58	373.64*	110	131	2.80*	059*
Savin Hill	105.66			15.61	13.45	33.83		171.49*	10	63	2.72*	075*
Strawbery	871.33	37.21		15.61	13.45	94.16	4.06	1,008.77*	265	191	5.74*	028*
Tyler Street	658.28	89.50		15.61	13.45	14.64	10.25	804.70*	224	130	0.10*	027*
Volkmann Field	95.00			15.61	13.45	20.66		149.31*	37	72	3.00*	055*
Washington Park	709.45	112.07		15.61	13.45	48.88	4.06	906.42*	235	212	4.29*	019*
West Fifth Street	720.63			15.61	13.45	29.18	15.38	794.38*	235	158	5.03*	021*
West Third Street	896.56	25.10		15.61	13.45	17.25	27.41	1,000.33*	130	112	6.77*	032*
William Eaton Park	411.29	32.00		15.61	13.45	75.22	4.30	525.86*	204	141	6.59*	033*
Wood Island	374.17	1.00		15.61	13.45	65.23	4.06	500.11*	80	100	3.76*	041*
Totals	\$28,975.88	\$984.20	\$734.94	\$773.13	\$2,845.86	\$302.23	\$291.13	\$31,070.31*		6,750	\$5.69*	\$0.030*

* EXCLUSIVE OF COSTS OF BUILDING, DEPRECIATION, REPAIRS, INTEREST AND SINKING FUND CHARGES.

SCHOOLYARD PLAYGROUNDS.*

[FOR TOTAL AND NET COSTS, SEE SHEET NO. 1.]

	Teacher's Salaries	Janitor's Salaries	Apparatus	Labor and Trimming Apparatus, etc.	Supplies for Athletics and Games	Supplies for Quilt Play	Printing and Incidentals	Total*	Number Sessions	Average Attendance	Cost per Pupil*	Cost per Session*
Andrews	\$409.21	\$114.00	\$13.61	\$13.45	\$135.74	\$21.32	\$9.71	\$1,053.04*	124	170	36.09*	\$0.045*
Choate Burbanck	322.70	69.00		13.61	13.45	15.55	11.00	493.31*	101	154	3.31*	034*
Conant	281.85	83.28		13.61	13.45	11.33	13.50	424.54*	85	139	8.09*	035*
Cyrus Alger	276.55	75.00		13.61	68.15	11.30	10.08	435.08*	55	218	4.09*	035*
Damon	200.30	80.58		13.61	419.35	5.56	2.00	518.63*	55	91	9.77*	105*
Dudley	284.55	79.38		13.61	13.45	14.63	6.25	417.96*	84	195	2.32*	027*
Edmund P. Tibbott	770.50	92.00		13.61	13.45	17.33	15.08	1,007.63*	84	90	4.60*	057*
Ellis Greenwood	366.45	73.00		13.61	3.68	7.57	3.77	492.78*	84	125	6.15*	073*
Ella Mendell	297.85	96.90		13.61	13.45	7.27	18.83	430.33*	90	130	3.44*	035*
Eunice	387.41	115.00		13.61	13.45	12.44	14.75	552.19*	115	262	2.09*	019*
Fairmont	37.28	10.00		13.61	13.45			69.20*	15	140	7.14*	047*
Farmington	363.65	88.00		13.61	13.45	17.08	13.55	500.43*	90	200	3.17*	029*
Francis Parkman	256.92	81.36		13.61	13.45	10.16	6.17	346.09*	80	80	4.50*	037*
Frothingham	309.95	80.92		13.61	13.45	22.03	15.55	431.93*	90	120	4.10*	040*
Harvard	356.63	87.48		13.61	13.45	8.21	13.17	534.30*	86	95	6.09*	043*
Henry Grey	381.30	80.42		13.61	13.45	20.72	7.83	534.30*	90	136	5.09*	035*
John Chivers	181.58	42.00		13.61	13.45	18.17	14.04	248.96*	43	140	1.79*	044*
John D. Phillips	291.90	80.35		13.61	13.45	16.27	18.00	439.40*	85	63	5.22*	061*
John J. Williams	451.01	90.00		13.61	10.24	9.32	10.50	633.44*	86	97	4.11*	051*
Lafayette	361.01	114.00		13.61	13.45	14.34	13.08	504.07*	112	183	2.91*	029*
Louisa Crocker	262.85	84.00		13.61	400.44	14.34	5.17	753.86*	84	147	5.33*	060*
Nathan Hale	297.85	94.00		13.61	13.45	7.93	5.06	391.44*	96	121	5.24*	037*
Phillips Brooks	422.46	111.31		13.61	13.45	45.29	17.91	615.05*	115	200	3.10*	025*
Prescott	336.55	82.68		13.61	13.45	12.44	15.08	529.44*	93	246	1.56*	029*
Robert Swan	269.50	84.00		13.61	13.45	11.37	10.58	431.91*	84	147	2.91*	034*
Sacred Adams	380.71	109.13		13.61	600.44	31.82	20.08	946.33*	108	100	9.46*	049*
Stoughton	283.10	80.00		13.61	13.45	29.74	14.87	428.23*	85	94	4.59*	033*
Theodore Lyman	250.25	83.36		13.61	13.45	17.58	13.08	434.67*	86	220	1.90*	021*
Walt	441.41	117.00		13.61	429.44	24.90	9.19	1,028.34*	117	145	7.03*	060*
Washington	398.70	88.30		13.61	738.44	34.04	14.04	1,263.90*	80	140	5.22*	031*
Wendell Phillips	561.87	167.67		13.61	19.54	25.45	12.00	835.45*	109	210	3.99*	023*
William Blackstone	285.89	75.68		13.61	13.45	10.10	16.21	404.38*	85	184	2.30*	027*
William Eaton	262.99	79.00		13.61	49.87	9.56	5.35	445.99*	88	103	4.29*	049*
William Wirt Warren	280.40	79.00		13.61	13.45			392.45*	80	139	3.09*	035*
Totals	\$10,407.22	\$2,856.25	\$462.56	\$1,240.42	\$801.43	\$10.79	\$256.23	\$15,253.94*		5,380	\$3.07*	\$0.035*

* EXCLUSIVE OF COSTS OF BUILDING, DEPRECIATION, REPAIRS, INTEREST AND SINKING FUND CHARGES.

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